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990

Return of Organization Exempt From Income Tax

OMB No 1545-0047

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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.
▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

A For the 2013 calendar year, or tax year beginning 10/1/2013, and ending 9/30/2014	
B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending	C Name of organization INTERNATIONAL UNION OF ELEVATOR CONSTRUCTORS Doing Business As Number and street (or P.O. box if mail is not delivered to street address) Room/suite 717 LEE STREET EAST, 201 City or town State ZIP code CHARLESTON WV 25301 Foreign country name Foreign province/state/county Foreign postal code F Name and address of principal officer DENNIS WESTOVER, PRESIDENT 717 LEE STREET E, SUITE 201, C
D Employer identification number 55-0637853	E Telephone number
G Gross receipts \$ 233,841	
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 ▶ UNION	L Year of formation 1918 M State of legal domicile WV

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities	ENCOURAGE A HIGHER STANDARD OF SKILL AMONG ITS MEMBERS, TO OBTAIN & MAINTAIN A FAIR STANDARD OF WAGES, TO ASSIST EACH OTHER IN SECURING EMPLOYMENT, TO PROTECT THE JURISDICTION OF THE CRAFT, ETC	
	2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	73
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	0
	5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	2
	6	Total number of volunteers (estimate if necessary)	6	
	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	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 196,308	Current Year 232,788
	9	Program service revenue (Part VIII, line 2g)	0	0
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0	0
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0	1,053
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	196,308	233,841
	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
Expenses	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	145,213	151,319
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶	0	0
	17	Other expenses (Part IX, column (A), lines 11d–11f–24e)	46,156	49,245
	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	191,369	200,564
	19	Revenue less expenses Subtract line 18 from line 12	4,939	33,277
	Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year 43,620
21		Total liabilities (Part X, line 26)	7,762	8,716
22		Net assets or fund balances Subtract line 21 from line 20	35,858	69,143

Part II Signature Block

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

Sign Here	Signature of officer	Date			
	Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☒ if self-employed	PTIN
	Carol S. Belcher, CPA	Carol S. Belcher, CPA	11/14/2014		P00843420
	Firm's name ▶ Carol S. Belcher, CPA	Firm's EIN ▶ 23-6760948			
	Firm's address ▶ 516 D. Street, South Charleston, WV 25303	Phone no (304) 720-1092			

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

Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2013)

TAXPAYER(S) International Union of Elevator Constructors' Local #48 YEAR 09/30/14DUE DATE February 15, 2015 (filed electronically)AMOUNT DUE No tax due AMOUNT OVERPAID _____
OVERPAYMENT TO BE REFUNDED _____
TO BE APPLIED TO 2014 ESTIMATE _____MAKE CHECK PAYABLE TO: N/AMAIL BY CERTIFIED MAIL
WITH RETURN RECEIPT
REQUESTED TO _____

ESTIMATED TAX FORM _____ 2014

DUE DATE _____

AMOUNT OF ESTIMATED TAX _____

PAYMENT SCHEDULE:

2013 OVERPAYMENT _____

APRIL 15, 2014 _____

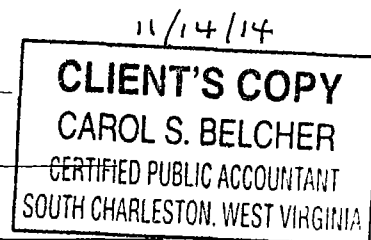
JUNE 16, 2014 _____

SEPT 15, 2014 _____

JAN. 15, 2015 _____

MAKE CHECKS PAYABLE TO _____

MAIL TO: _____

_____

NOTE: TO INSURE PROPER IDENTIFICATION - WRITE YOUR SOCIAL SECURITY NUMBER ON ALL CHECKS

Date November 14, 2014

CAROL SUE BELCHER
CERTIFIED PUBLIC ACCOUNTANT
516 D STREET
SOUTH CHARLESTON, WV 25303

TELEPHONE (304) 720-1092

FACSIMILE (304) 720-1093

MOBILE (304) 546-2633

September 14, 2015

Internal Revenue Service
Ogden, UT 84201-0016

Re: FEIN 55-0637853

International Union of Elevator Constructors

Local 48

Form 990

Tax Period: 09/30/14

Per your enclosed penalty notice CP 141L, I, as the tax preparer, offer the following:

On 11/14/14 I prepared and printed (see enclosed copy of page 1) the Form 990 for the above listed taxpayer using my tax software. As has been my office procedure, I presented the return to the taxpayer and secured their authorization to electronically transmit the return to the IRS.

However, I cannot find an acknowledgement from the IRS that I transmitted this return for which I have no explanation.

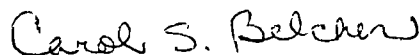
A signed copy of the return was provided to the IRS when the taxpayer received the CP259A on 07/09/15 thinking the electronically transmitted return would be found.

There was absolutely never any intent not to file this return timely on the part of the taxpayer nor myself. We have always strived to file long before the deadline and have done so in the past if you will check the records.

I respectfully request abatement of this failure to file penalty as neither the taxpayer nor myself thought we were dilatory in our responsibilities to file timely.

Any consideration you could give to us in this matter would be appreciated and I can assure you every effort will be made to never have this happen again.

Respectfully submitted,



Carol S. Belcher, CPA

cc: International Union of Elevator Constructors
Blair & Co., AC