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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)

OMB No 1545-0047

2014

Open to Public
Inspection

A For the 2014 calendar year, or tax year beginning 07/01/14, and ending 06/30/15

B Check if applicable

- Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization INT'L ASSOC. OF IRON WORKERS LOCAL 290		D Employer identification number 31-0224193	
Doing business as 606 HILLROSE AVE		E Telephone number 937-222-1622	
Number and street (or P O box if mail is not delivered to street address) 606 HILLROSE AVE		Room/suite	
City or town, state or province, country, and ZIP or foreign postal code DAYTON OH 45404		G Gross receipts \$ 2,691,845	
F Name and address of principal officer		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No	
If "No," attach a list (see instructions)			

I Tax-exempt status 501(c)(3) 501(c) (5) (Insert no) 4947(a)(1) or 527J Website ► **WWW.IRON290.COM**K Form of organization Corporation Trust Association Other ►

H(c) Group exemption number ►

L Year of formation **1919** M State of legal domicile **OH**

Part I Summary

1 Briefly describe the organization's mission or most significant activities

PROVIDE BENEFITS & SERVICES TO UNION MEMBERS2 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)

4 Number of independent voting members of the governing body (Part VI, line 1b)

5 Total number of individuals employed in calendar year 2014 (Part V, line 2a)

6 Total number of volunteers (estimate if necessary)

7a Total unrelated business revenue from Part VIII, column (C), line 12

b Net unrelated business taxable income from Form 990-T, line 34

3	15
4	15
5	11
6	0
7a	0
7b	0

8 Contributions and grants (Part VIII, line 1h)

9 Program service revenue (Part VIII, line 2g)

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)

14 Benefits paid to or for members (Part IX, column (A), line 4)

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)

16a Professional fundraising fees (Part IX, column (A), line 11e)

b Total fundraising expenses (Part IX, column (D), line 25) ►

17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)

18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)

19 Revenue less expenses Subtract line 18 from line 12

	Prior Year	Current Year
101	36,495	182,534
102	1,886,614	2,496,055
1	239	124
	8,928	13,132
	1,932,276	2,691,845
		0
		0
	464,864	418,285
		0
	1,352,213	1,328,688
	1,817,077	1,746,973
	115,199	944,872
	Beginning of Current Year	End of Year
	1,350,239	2,295,111
	0	0
	1,350,239	2,295,111

20 Total assets (Part X, line 16)

21 Total liabilities (Part X, line 26)

22 Net assets or fund balances Subtract line 21 from line 20

Net Assets or Fund Balances

SCANNED
12/2015
12/2015Sign
Here

Signature of officer

Type or print name and title

9-22-15

Date

Paid Preparer Use Only	Print/Type preparer's name DAVID K. HOLZAPFEL, CPA	Preparer's signature DAVID K. HOLZAPFEL, CPA	Date 09/08/15	Check <input type="checkbox"/> if self-employed	PTIN P00118493
	Firm's name ► MAHLE, WACK, ZAIDAIN & CO., PLL		Firm's EIN ►	31-1307168	
	Firm's address ► 228 BYERS RD STE 300 MIAMISBURG, OH 45342-3675		Phone no	937-866-2533	

May the IRS discuss this return with the preparer shown above? (see instructions)

 Yes No

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Form 990 (2014)

7

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

PROVIDE BENEFITS & SERVICES TO UNION MEMBERS2 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 \$)
PROVIDES BENEFITS & SERVICES TO LOCAL IRON WORKERS

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	X
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2	X
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	X
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	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9	X
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	X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a	X
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b	X
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c	X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a	X
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	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b	X
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	X
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	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	X
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	X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	X
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)

	Yes	No
21		X
22		X
23		X
24a		X
24b		
24c		
24d		
25a		
25b		
26		X
27		X
28		
28a		X
28b		X
28c		X
29		X
30		X
31		X
32		X
33		X
34	X	
35a		X
35b		
36		
37		
38		X

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

- 1a Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable
 1a **14**
 1b Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable
 1b **0**

Yes No

- 1c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?
 1c **X**
- 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 **11**

2b **X**

- 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)

- 3a Did the organization have unrelated business gross income of \$1,000 or more during the year?

- b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O

- 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)?

- b If "Yes," enter the name of the foreign country: ►

See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).

- 5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?

- b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?

- c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?

- 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?

- b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?

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?

- b If "Yes," did the organization notify the donor of the value of the goods or services provided?

- c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?

- d If "Yes," indicate the number of Forms 8282 filed during the year
 7d **1**

- e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

- f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

- g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?

- h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?

8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?

9 Sponsoring organizations maintaining donor advised funds.

- a Did the sponsoring organization make any taxable distributions under section 4966?

- b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?

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?

- 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

- 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?

- b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O
 14b **X**

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

Section A. Governing Body and Management

- 1a Enter the number of voting members of the governing body at the end of the tax year
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O
- 1a **15**
- 1b Enter the number of voting members included in line 1a, above, who are independent
- 1b **15**
- 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 **X**
- 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?
- 3 **X**
- 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?
- 4 **X**
- 5 Did the organization become aware during the year of a significant diversion of the organization's assets?
- 5 **X**
- 6 Did the organization have members or stockholders?
- 6 **X**
- 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?
- 7a **X**
- b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?
- 7b **X**
- 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:
- a The governing body?
- 8a **X**
- b Each committee with authority to act on behalf of the governing body?
- 8b **X**
- 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O
- 9 **X**

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

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

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed ► **None**
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
- Own website Another's website Upon request Other (explain in Schedule O)
- 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records ►

JEFFREY BUSH, SR.

606 HILLROSE AVE

DAYTON

OH 45404

937-222-1622

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, and 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
		Or individual trustee	Institutional trustee	Officer	Key employee	Other highest compensated employees			
(1) MICHAEL SLAGLE	0.00								
TRUSTEE/EXAM COMM	0.00	X	X				0	4,765	0
(2) FARON KELLEY	0.00								
TRUSTEE	0.00	X					0	0	0
(3) JEFFREY BUSH	40.00								
BUSINESS MGR/FST	0.00		X				74,550	0	0
(4) MICHAEL YAUGER	0.00								
EXEC COMM/APP COORD	40.00		X				0	59,643	0
(5) DAVID COX	40.00								
BUSINESS AGT	0.00		X				42,932	0	0
(6) ROBERT RATERMANN	40.00								
BUSINESS MANAGER/FST	0.00		X				34,968	0	0
(7) RODD SHIELDS	0.00								
EXECUTIVE COMMITTEE	0.00		X				428	2,397	0
(8) STEPHEN MIKALAS	5.00								
SECRETARY/EXAM COMM	0.00		X				2,750	0	0
(9) TOMMY ASH BROOK	0.00								
EXECUTIVE COMMITTEE	0.00		X				428	1,701	0
(10) JEREMY JETT	0.00								
EXECUTIVE COMMITTEE	0.00		X				428	0	0
(11) JOSEPH PITTLUGA	15.00								
PRESIDENT	0.00		X				229	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	
		Or director	Individual trustee	Institutional trustee	Officer	Key employee	Highest compensated employee			
(12) WESTON WOODWARD	0.00									
EXECUTIVE COMMITTEE	0.00				X			0	0	0
(13) TIMOTHY MAYS	0.00									
EXEC COMM/SG AT ARMS	0.00				X			0	0	0
(14) DEWAYNE BUSSELL	15.00									
VICE PRES/EXAM COMM	0.00				X			0	0	0
(15) SHAWN SIPOS	0.00									
CONDUCTOR	0.00				X			0	0	0
(16)										
(17)										
(18)										
(19)										

1b Sub-total	►	156,713	68,506
c Total from continuation sheets to Part VII, Section A	►		
d Total (add lines 1b and 1c)	►	156,713	68,506

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

- 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
- 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
- 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

	Yes	No
3		X
4		X
5		X

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	182,534			
	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		►	182,534		
Program Service Revenue	2a DUES & ASSESSMENTS	Busn Code				
	b		2,496,055	2,496,055		
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		►	2,496,055		
	3 Investment income (including dividends, interest, and other similar amounts)		►	124		124
4 Income from investment of tax-exempt bond proceeds		►				
5 Royalties		►				
6a Gross rents	(i) Real	(ii) Personal				
b Less rental exps						
c Rental inc or (loss)						
d Net rental income or (loss)		►				
7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
b Less cost or other basis & sales exps						
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	Busn Code					
11a GOLF OUTING		8,350			8,350	
b CLEANING		3,375			3,375	
c MISC - GENERAL		1,407			1,407	
d All other revenue						
e Total. Add lines 11a-11d		►	13,132			
12 Total revenue. See instructions		►	2,691,845	2,496,055	0 13,256	

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 domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	156,713			
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	56,248			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	178,166			
9 Other employee benefits				
10 Payroll taxes	27,158			
11 Fees for services (non-employees).				
a Management				
b Legal	711			
c Accounting	10,000			
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	5,112			
13 Office expenses	22,090			
14 Information technology				
15 Royalties				
16 Occupancy	17,096			
17 Travel	5,279			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	15,312			
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	24,476			
23 Insurance	254,897			
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 APPRENTICE FUND-GENERAL	326,172			
b INTERNAT'L PER CAPITA-GEN	228,794			
c SUB PAYMENT-LMC	79,397			
d DC ORGANIZER-LMC	60,726			
e All other expenses	278,626			
25 Total functional expenses Add lines 1 through 24e	1,746,973	0	0	0
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 ► <input type="checkbox"/> 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	100	1	1,564,252
	2 Savings and temporary cash investments	844,013	2	215,461
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	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		9	
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	301,122		
	b Less accumulated depreciation	210,724	10c	90,398
	11 Investments—publicly traded securities		11	
	12 Investments—other securities See Part IV, line 11	425,000	12	425,000
	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)	1,350,239	16	2,295,111
Liabilities	17 Accounts payable and accrued expenses		17	
	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		25	
	26 Total liabilities. Add lines 17 through 25	0	26	0
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ► <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets		27	
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here ► <input checked="" type="checkbox"/> 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	1,350,239	32	2,295,111
	33 Total net assets or fund balances	1,350,239	33	2,295,111
	34 Total liabilities and net assets/fund balances	1,350,239	34	2,295,111

Part XI Reconciliation of Net AssetsCheck 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	2,691,845
2 Total expenses (must equal Part IX, column (A), line 25)	2	1,746,973
3 Revenue less expenses Subtract line 2 from line 1	3	944,872
4 Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,350,239
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	
10 Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	2,295,111

Part XII Financial Statements and ReportingCheck 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 <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> 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	<input checked="" type="checkbox"/>
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
2b Were the organization's financial statements audited by an independent accountant?	2b	<input checked="" type="checkbox"/>
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both		
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
2c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
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	

Form 990 (2014)

SCHEDULE C
(Form 990 or 990-EZ)
Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

OMB No 1545-0047

2014Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service

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

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

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

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

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

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

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

Name of organization **INT'L ASSOC. OF IRON WORKERS LOCAL
290**Employer identification number
31-0224193**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

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

► \$

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

- 1 Enter the amount of any excise tax incurred by the organization under section 4955
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year?

 Yes No
 Yes No

- 4a Was a correction made?
 b If "Yes," describe in Part IV.

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

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities
- 3 Total exempt function expenditures. Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b
- 4 Did the filing organization file Form 1120-POL for this year?
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV

 Yes No

	(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

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

- A** Check ► if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check ► if the filing organization checked box A and "limited control" provisions apply.

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

4-Year Averaging Period Under section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.

See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

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

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

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

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

- 1 Were substantially all (90% or more) dues received nondeductible by members?
 2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?
 3 Did the organization agree to carry over lobbying and political expenditures from the prior year?

Yes	No
1 X	
2 X	
3 X	

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

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

1	
2a	
2b	
2c	
3	
4	
5	

Part IV Supplemental Information

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

Part IV · Supplemental Information (continued)

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.

► Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014Open to Public
Inspection

Name of the organization

**INT'L ASSOC. OF IRON WORKERS LOCAL
290**

Employer identification number

31-0224193**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 value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/>	Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/>	Yes <input type="checkbox"/> No

Part II Conservation Easements.

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

1 Purpose(s) of conservation easements held by the organization (check all that apply)	<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
	<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
	<input type="checkbox"/> Preservation of open space	
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year		Held at the End of the Tax Year
a Total number of conservation easements	2a	
b Total acreage restricted by conservation easements	2b	
c Number of conservation easements on a certified historic structure included in (a)	2c	
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d	
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►		
4 Number of states where property subject to conservation easement is located ►		
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?	<input type="checkbox"/>	Yes <input type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ►		
7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► \$		
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?	<input type="checkbox"/>	Yes <input type="checkbox"/> No
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.		

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

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.	► \$
b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:	
(i) Revenues included in Form 990, Part VIII, line 1	► \$
(ii) Assets included in Form 990, Part X	► \$
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items.	
a Revenue 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

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

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?

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

- (i) unrelated organizations
 (ii) related organizations

Yes	No
3a(i)	
3a(ii)	
3b	

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

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		54,945	25,307	29,638
d Equipment		171,217	123,798	47,419
e Other		74,960	61,619	13,341
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c)				90,398

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		
(3) Other FIXED ANNUITIES	425,000	Cost
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ►	425,000	

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
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
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
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	

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.

(a) Description of liability	(b) Book value	
(1) Federal income taxes		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ►		

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

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

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	2,691,845
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains (losses) 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	
3	Subtract line 2e from line 1	3	2,691,845
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1	4a	
a	Investment expenses not included on Form 990, Part VIII, line 7b	4b	
b	Other (Describe in Part XIII)	4c	
c	Add lines 4a and 4b	5	2,691,845
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)		

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	1,746,973
2	Amounts included on line 1 but not on Form 990, Part IX, line 25	2a	
a	Donated services and use of facilities	2b	
b	Prior year adjustments	2c	
c	Other losses	2d	
d	Other (Describe in Part XIII)	2e	
e	Add lines 2a through 2d	3	1,746,973
3	Subtract line 2e from line 1	4a	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:	4b	
a	Investment expenses not included on Form 990, Part VII, line 7b	4c	
b	Other (Describe in Part XIII)	5	1,746,973
c	Add lines 4a and 4b		
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)		

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.

Part XIII · Supplemental Information (continued)

SCHEDULE O
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZComplete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

OMB No 1545-0047

2014Open to Public
InspectionINT'L ASSOC. OF IRON WORKERS LOCAL
290Employer identification number
31-0224193**Form 990, Part VI, Line 6 - Classes of Members or Stockholders****THE ORGANIZATION IS COMPRISED OF MEMBERS****Form 990, Part VI, Line 7a - Election of Members and Their Rights****MEMBERS HAVE RIGHTS TO ELECT MEMBERS OF THE GOVERNING BODY****Form 990, Part VI, Line 7b - Decisions Subject to Approval of Members****DECISIONS ARE SUBJECT TO APPROVAL BY MEMBERS****Form 990, Part VI, Line 11b - Organization's Process to Review Form 990****COPY OF 990 PROVIDED TO GOVERNING BODY****Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy****IMMEDIATE DISCLOSURE REQUIRED UNLESS UNABLE TO DO SO, BUT NO LESS THAN
ANNUALLY.****Form 990, Part VI, Line 15a - Compensation Process for Top Official****N/A****Form 990, Part VI, Line 15b - Compensation Process for Officers****VOTED ON BY THE EXECUTIVE BOARD AND THE BODY. OFFICER WAGES ARE DETERMINED
IN ACCORDANCE WITH THE UNION'S BYLAWS.****Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation****THE ORGANIZATION'S GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS ARE MADE**

Name of the organization

INT'L ASSOC. OF IRON WORKERS LOCAL

Employer identification number

31-0224193

AVAILABLE TO THE PUBLIC UPON REQUEST

Form 990, Part IX, Line 24e - Other Expenses

Description	Amount
PICNIC EXPENSE-GENERAL	
\$ 25,749	\$ 0
SUB PAYMENT-PIQUA STEEL-L	
\$ 24,474	\$ 0
BUILDING TRADES PER CAPIT	
\$ 22,202	\$ 0
TRAINING CLASS-TRAINING	
\$ 22,185	\$ 0
AUTO-GENERAL	
\$ 19,867	\$ 0
DEATH BENEFIT-GENERAL	
\$ 17,650	\$ 0
CLOTHING-GENERAL	
\$ 13,256	\$ 0
SOFFCO-LMC	
\$ 12,370	\$ 0
POLITICAL-PCE	
\$ 11,865	\$ 0
OHIO PER CAPITA-GENERAL	
\$ 9,120	\$ 0
DIST COUNCIL PER CAPITA-G	
\$ 8,644	\$ 0
GOLF OUTING-GENERAL	

Schedule O (Form 990 or 990-EZ) (2014)

Page 2

Name of the organization

INT'L ASSOC. OF IRON WORKERS LOCAL

Employer identification number

31-0224193

\$	8,073	\$	0	\$	0
IPEF-BT					
\$	7,243	\$	0	\$	0
SUB PAYMENT - ORBIT-LMC					
\$	6,988	\$	0	\$	0
BUILDING MAINTENANCE-GENE					
\$	5,858	\$	0	\$	0
DUES & SUBSCRIPTIONS-GENE					
\$	5,774	\$	0	\$	0
CLUB BUILDING - GENERAL					
\$	5,556	\$	0	\$	0
FREE DUES-GENERAL					
\$	5,511	\$	0	\$	0
AFL CIO PER CAPITA-BT					
\$	4,830	\$	0	\$	0
DEATH BENEFIT-DEATH					
\$	4,500	\$	0	\$	0
BANK CHARGES-GENERAL					
\$	4,180	\$	0	\$	0
WELDING SUPPLIE/EQUIP-TRA					
\$	3,929	\$	0	\$	0
MIDEAST MACHINERY-LMC					
\$	3,600	\$	0	\$	0
EQUIPMENT MAINTENANCE-GEN					
\$	3,001	\$	0	\$	0
EQUIPMENT MAINTENANCE-TRA					
\$	2,834	\$	0	\$	0

Page 2 of 4

Schedule O (Form 990 or 990-EZ) (2014)

Name of the organization

INT'L ASSOC. OF IRON WORKERS LOCAL

Employer identification number

31-0224193**SAFETY CLASS EXPENSE-TRAI**

\$	2,159	\$	0	\$	0
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CHARITABLE-GENERAL

\$	2,095	\$	0	\$	0
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FEES-GENERAL

\$	2,009	\$	0	\$	0
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SCHOLARSHIP-SCHOLARSHIP F

\$	2,000	\$	0	\$	0
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CATERING-RETIREE

\$	1,943	\$	0	\$	0
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AUTO INSURANCE-GENERAL

\$	1,895	\$	0	\$	0
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BOOKS & MANUALS-TRAINING

\$	1,673	\$	0	\$	0
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TOOLS/SUPPLIES-GENERAL

\$	1,521	\$	0	\$	0
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REFRESHMENTS-GENERAL

\$	887	\$	0	\$	0
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REIMBURSEMENT-GENERAL

\$	671	\$	0	\$	0
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DONATION-RETIREE

\$	500	\$	0	\$	0
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FLOWERS-GENERAL

\$	488	\$	0	\$	0
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DUES & SUBSCRIPTIONS-TRAI

\$	445	\$	0	\$	0
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MISC. EX.-RETIREE

Schedule O (Form 990 or 990-EZ) (2014)

Page 2

Name of the organization

INT'L ASSOC. OF IRON WORKERS LOCAL

Employer identification number

31-0224193

\$	400	\$	0	\$	0
WELD TEST-GENERAL					
\$	350	\$	0	\$	0
MISC EXPENSE-LMC					
\$	266	\$	0	\$	0
MISC. EXPENSE-GENERAL					
\$	197	\$	0	\$	0
REIMBURSEMENT-TRAINING					
\$	187	\$	0	\$	0
MISC EXPENSE-TRAINING					
\$	-319	\$	0	\$	0

SCHEDULE R
(Form 990)

 OMB No. 1545-0047
2014
Open to Public
Inspection

 Department of the Treasury
 Internal Revenue Service

 Name of the organization
INT'L ASSOC. OF IRON WORKERS LOCAL
290

 Employer identification number
31-0224193
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.

 ► Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

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

	(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)						
(2)						
(3)						
(4)						
(5)						

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?
(1)	IRON WORKERS APPRENTICE 606 HILLROSE AVE DAYTON	31-0684392 TRAINING	OH	501C		N/A	No
(2)	IRON WORKERS CLUB FUND 606 HILLROSE AVE DAYTON	45404					X
(3)				501C		N/A	X
(4)							
(5)							

Part III **Identification of Related Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on Form 990, Part IV, line 34

(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) Disproportionate alloc?	(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?	(k) Percentage ownership
										Yes
(1)										No
(2)										
(3)										
(4)										

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
(1)										
(2)										
(3)										
(4)										

Part V Transactions With Related Organizations

Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36

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

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity
- b Gift, grant, or capital contribution to related organization(s)
- c Gift, grant, or capital contribution from related organization(s)
- d Loans or loan guarantees to or for related organization(s)
- e Loans or loan guarantees by related organization(s)
- f Dividends from related organization(s)
- g Sale of assets to related organization(s)
- h Purchase of assets from related organization(s)
- i Exchange of assets with related organization(s)
- j Lease of facilities, equipment, or other assets to related organization(s)
- k Lease of facilities, equipment, or other assets from related organization(s)
- l Performance of services or membership or fundraising solicitations for related organization(s)
- m Performance of services or membership or fundraising solicitations by related organization(s)
- n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- o Sharing of paid employees with related organization(s)
- p Reimbursement paid to related organization(s) for expenses
- q Reimbursement paid by related organization(s) for expenses
- r Other transfer of cash or property to related organization(s)
- s Other transfer of cash or property from related organization(s)

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) IRON WORKERS CLUB	k	9,412	CASH
(2) IRON WORKERS CLUB	p	5,556	CASH
(3) IRON WORKERS CLUB	s	90,000	CASH
(4)			
(5)			
(6)			

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) Disproportionate allocations?	(i) Code V-UBI amount in box 20 or Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
									Yes	No	
(1)											
(2)											
(3)											
(4)											
(5)											
(6)											
(7)											
(8)											
(9)											
(10)											
(11)											

Part VII • Supplemental Information

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

Form **4562**Department of the Treasury
Internal Revenue Service

(99)

Depreciation and Amortization
(Including Information on Listed Property)

OMB No 1545-0172

2014Attachment Sequence No **179**

Name(s) shown on return

**INT'L ASSOC. OF IRON WORKERS LOCAL
290**Identifying number
31-0224193

Business or activity to which this form relates

Indirect Depreciation**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 2013 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 2015 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	23,544

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 2014	17	932
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here	<input checked="" type="checkbox"/>	

Section B—Assets Placed in Service During 2014 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 2014 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	24,476
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	

For Paperwork Reduction Act Notice, see separate instructions.

DAA