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Form 990-EZ

Department of the Treasury  
Internal Revenue Service

Short Form

Return of Organization Exempt From Income Tax

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

▶ Do not enter social security numbers on this form as it may be made public.

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

OMB No 1545-1150

2015

Open to Public Inspection

**A** For the 2015 calendar year, or tax year beginning 01-01-2015, and ending 12-31-2015

**B** Check if applicable:  
☐ Address change  
☐ Name change  
☐ Initial return  
☐ Final return/terminated  
☒ Amended return  
☐ Application pending

**C** Name of organization  
UNION COUNTY SHERIFF'S OFFICERS  
PBA 108 INC  
Number and street (or P O box, if mail is not delivered to street address) Room/suite  
2 BROAD STREET  
City or town, state or province, country, and ZIP or foreign postal code  
ELIZABETH, NJ 07201

**D** Employer identification number  
22-2214973  
**E** Telephone number  
(732) 407-8695  
**F** Group Exemption Number ▶ 6098

**G** Accounting Method ☒ Cash ☐ Accrual Other (specify) ▶  
**I** Website: ▶ N/A  
**J** Tax-exempt status (check only one) - ☐ 501(c)(3) ☒ 501(c)( 8) ◀ (insert no ) ☐ 4947(a)(1) or ☐ 527

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

**K** Form of organization ☐ Corporation ☐ Trust ☐ Association ☐ Other

**L** Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 92,319

| Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)                  |    |                                                                                                                                                                                                                  |  |  |  |  |    |    |        |
|-------------------------------------------------------------------------------------------------------------------------|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|--|----|----|--------|
| Check if the organization used Schedule O to respond to any question in this Part I <input checked="" type="checkbox"/> |    |                                                                                                                                                                                                                  |  |  |  |  |    |    |        |
| Revenue                                                                                                                 | 1  | Contributions, gifts, grants, and similar amounts received                                                                                                                                                       |  |  |  |  |    | 1  |        |
|                                                                                                                         | 2  | Program service revenue including government fees and contracts                                                                                                                                                  |  |  |  |  |    | 2  | 3,905  |
|                                                                                                                         | 3  | Membership dues and assessments                                                                                                                                                                                  |  |  |  |  |    | 3  | 88,412 |
|                                                                                                                         | 4  | Investment income                                                                                                                                                                                                |  |  |  |  |    | 4  | 2      |
|                                                                                                                         | 5a | Gross amount from sale of assets other than inventory                                                                                                                                                            |  |  |  |  | 5a |    |        |
|                                                                                                                         | b  | Less cost or other basis and sales expenses                                                                                                                                                                      |  |  |  |  | 5b |    |        |
|                                                                                                                         | c  | Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)                                                                                                                          |  |  |  |  |    | 5c |        |
|                                                                                                                         | 6  | Gaming and fundraising events                                                                                                                                                                                    |  |  |  |  |    |    |        |
|                                                                                                                         | a  | Gross income from gaming (attach Schedule G if greater than \$15,000)                                                                                                                                            |  |  |  |  | 6a |    |        |
|                                                                                                                         | b  | Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) |  |  |  |  | 6b |    |        |
|                                                                                                                         | c  | Less direct expenses from gaming and fundraising events                                                                                                                                                          |  |  |  |  | 6c |    |        |
|                                                                                                                         | d  | Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)                                                                                                               |  |  |  |  |    | 6d |        |
|                                                                                                                         | 7a | Gross sales of inventory, less returns and allowances                                                                                                                                                            |  |  |  |  | 7a |    |        |
| Expenses                                                                                                                | b  | Less cost of goods sold                                                                                                                                                                                          |  |  |  |  | 7b |    |        |
|                                                                                                                         | c  | Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)                                                                                                                                   |  |  |  |  |    | 7c |        |
|                                                                                                                         | 8  | Other revenue (describe in Schedule O)                                                                                                                                                                           |  |  |  |  |    | 8  |        |
|                                                                                                                         | 9  | Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8                                                                                                                                                           |  |  |  |  |    | 9  | 92,319 |
|                                                                                                                         | 10 | Grants and similar amounts paid (list in Schedule O)                                                                                                                                                             |  |  |  |  |    | 10 |        |
|                                                                                                                         | 11 | Benefits paid to or for members                                                                                                                                                                                  |  |  |  |  |    | 11 | 22,865 |
|                                                                                                                         | 12 | Salaries, other compensation, and employee benefits                                                                                                                                                              |  |  |  |  |    | 12 | 0      |
|                                                                                                                         | 13 | Professional fees and other payments to independent contractors                                                                                                                                                  |  |  |  |  |    | 13 | 33,772 |
|                                                                                                                         | 14 | Occupancy, rent, utilities, and maintenance                                                                                                                                                                      |  |  |  |  |    | 14 |        |
|                                                                                                                         | 15 | Printing, publications, postage, and shipping                                                                                                                                                                    |  |  |  |  |    | 15 |        |
| Net Assets                                                                                                              | 16 | Other expenses (describe in Schedule O)                                                                                                                                                                          |  |  |  |  |    | 16 | 25,936 |
|                                                                                                                         | 17 | Total expenses. Add lines 10 through 16                                                                                                                                                                          |  |  |  |  |    | 17 | 82,573 |
|                                                                                                                         | 18 | Excess or (deficit) for the year (Subtract line 17 from line 9)                                                                                                                                                  |  |  |  |  |    | 18 | 9,746  |
|                                                                                                                         | 19 | Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)                                                                 |  |  |  |  |    | 19 | 46,287 |
|                                                                                                                         | 20 | Other changes in net assets or fund balances (explain in Schedule O)                                                                                                                                             |  |  |  |  |    | 20 | 0      |
|                                                                                                                         | 21 | Net assets or fund balances at end of year. Combine lines 18 through 20                                                                                                                                          |  |  |  |  |    | 21 | 56,033 |

Part II

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

☒

|                                                                                          | (A) Beginning of year |    | (B) End of year |
|------------------------------------------------------------------------------------------|-----------------------|----|-----------------|
| 22 Cash, savings, and investments . . . . .                                              | 45,427                | 22 | 55,173          |
| 23 Land and buildings . . . . .                                                          |                       | 23 |                 |
| 24 Other assets (describe in Schedule O) . . . . .                                       | 860                   | 24 | 860             |
| 25 Total assets . . . . .                                                                | 46,287                | 25 | 56,033          |
| 26 Total liabilities (describe in Schedule O) . . . . .                                  | 0                     | 26 | 0               |
| 27 Net assets or fund balances (line 27 of column (B) must agree with line 21) . . . . . | 46,287                | 27 | 56,033          |

Part III

Statement of Program Service Accomplishments (see the instructions for Part III)  
Check if the organization used Schedule O to respond to any question in this Part III .

☒

What is the organization's primary exempt purpose?  
THE ORGANIZATION WAS ESTABLISHED TO FURTHER THE INTERESTS OF ITS MEMBERSHIP BY SEEKING IMPROVED TERMS AND CONDITIONS OF EMPLOYMENT, TO RENDER MORAL AND MATERIAL AID TO MEMBERS AS NEEDED, TO PROVIDE REPRESENTATION AND/OR COUNSEL IN LEGAL PROCEEDINGS, AND TO PROMOTE SOCIAL AND FRATERNAL ACTIVITIES

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

Expenses  
(Required for section 501 (c)(3) and 501(c)(4) organizations, optional for others )

28  
See Additional Data Table

(Grants \$ ) If this amount includes foreign grants, check here . . . ▶

28a

29

(Grants \$ ) If this amount includes foreign grants, check here . . . ▶

29a

30

(Grants \$ ) If this amount includes foreign grants, check here . . . ▶

30a

31 Other program services (describe in Schedule O)  
(Grants \$ ) If this amount includes foreign grants, check here . . . ▶

31a

32 Total program service expenses (add lines 28a through 31a) . . . . . ▶

32

Part IV

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

☐

| (a) Name and title               | (b) Average hours per week devoted to position | (c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-) | (d) Health benefits, contributions to employee benefit plans, and deferred compensation | (e) Estimated amount of other compensation |
|----------------------------------|------------------------------------------------|----------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|--------------------------------------------|
| JOHN MCGARRY<br>PRESIDENT        | 10 00                                          | 550                                                                        | 0                                                                                       | 0                                          |
| RICK ANTONUCCI<br>VICE PRESIDENT | 5 00                                           | 450                                                                        | 0                                                                                       | 0                                          |
| MIRAIDA GERHART<br>SECRETARY     | 5 00                                           | 150                                                                        | 0                                                                                       | 0                                          |
| ANDREW CAREW<br>TREASURER        | 10 00                                          | 0                                                                          | 0                                                                                       | 0                                          |
| MIKE HELLER<br>DELEGATE          | 10 00                                          | 1,200                                                                      | 0                                                                                       | 0                                          |
|                                  |                                                |                                                                            |                                                                                         |                                            |
|                                  |                                                |                                                                            |                                                                                         |                                            |
|                                  |                                                |                                                                            |                                                                                         |                                            |
|                                  |                                                |                                                                            |                                                                                         |                                            |
|                                  |                                                |                                                                            |                                                                                         |                                            |
|                                  |                                                |                                                                            |                                                                                         |                                            |
|                                  |                                                |                                                                            |                                                                                         |                                            |
|                                  |                                                |                                                                            |                                                                                         |                                            |

Part V

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

|     |                                                                                                                                                                                                                                                                                                                                              |                  |    |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|----|
|     |                                                                                                                                                                                                                                                                                                                                              | Yes              | No |
| 33  | Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O . . . . .                                                                                                                                                                |                  | No |
| 34  | Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions) . . . . .                                                                         |                  | No |
| 35a | Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? . . . . .                                                                                                                                               |                  | No |
| b   | If "Yes," to line 35a, has the organization filed a <b>Form 990-T</b> for the year? If "No," provide an explanation in Schedule O . . . . .                                                                                                                                                                                                  |                  |    |
| c   | Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III  . . . . .                               |                  | No |
| 36  | Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N . . . . .                                                                                                                                                  |                  | No |
| 37a | Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ <span>37a</span> 0                                                                                                                                                                                                                            |                  |    |
| b   | Did the organization file <b>Form 1120-POL</b> for this year? . . . . .                                                                                                                                                                                                                                                                      |                  |    |
| 38a | Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? . . . . .                                                                                                       |                  | No |
| b   | If "Yes," complete Schedule L, Part II and enter the total amount involved . <span>38b</span>                                                                                                                                                                                                                                                |                  |    |
| 39  | Section 501(c)(7) organizations Enter                                                                                                                                                                                                                                                                                                        |                  |    |
| a   | Initiation fees and capital contributions included on line 9 . . . . .                                                                                                                                                                                                                                                                       | <span>39a</span> |    |
| b   | Gross receipts, included on line 9, for public use of club facilities . . . . .                                                                                                                                                                                                                                                              | <span>39b</span> |    |
| 40a | Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ▶ , section 4912 ▶ , section 4955 ▶                                                                                                                                                                                       |                  |    |
| b   | Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . . | <span>40b</span> |    |
| c   | Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶                                                                                                                                                |                  |    |
| d   | Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization . . . . . ▶                                                                                                                                                                                                        |                  |    |
| e   | All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T . . . . .                                                                                                                                                                            | <span>40e</span> | No |
| 41  | List the states with which a copy of this return is filed ▶ NJ                                                                                                                                                                                                                                                                               |                  |    |
| 42a | The organization's books are in care of ▶ <u>TREASURER</u> Telephone no ▶ <u>(732) 407-8695</u><br>Located at ▶ <u>2 BROAD STREET EILIZABETH, NJ</u> ZIP + 4 ▶ <u>07201</u>                                                                                                                                                                  |                  |    |
| b   | At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?<br>If "Yes," enter the name of the foreign country ▶                                                | Yes              | No |
|     | See the instructions for exceptions and filing requirements for <b>FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)</b>                                                                                                                                                                                                 |                  |    |
| c   | At any time during the calendar year, did the organization maintain an office outside the U S ?<br>If "Yes," enter the name of the foreign country ▶                                                                                                                                                                                         |                  | No |
| 43  | Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> - Check here . . . . . ▶ <input type="checkbox"/><br>and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶ <span>43</span>                                                                           |                  |    |
|     |                                                                                                                                                                                                                                                                                                                                              | Yes              | No |
| 44a | Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .                                                                                                                                                                                                 | <span>44a</span> | No |
| b   | Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .                                                                                                                                                                                          | <span>44b</span> | No |
| c   | Did the organization receive any payments for indoor tanning services during the year? . . . . .                                                                                                                                                                                                                                             | <span>44c</span> | No |
| d   | If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . . . .                                                                                                                                                                                               | <span>44d</span> |    |
| 45a | Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .                                                                                                                                                                                                                                            | <span>45a</span> | No |
| 45b | Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions) . . . . .                                                                                 | <span>45b</span> |    |

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

Part VI

Section 501(c)(3) organizations only

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

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

|     |                                                                                                                                                            |     |    |
|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
|     |                                                                                                                                                            | Yes | No |
| 47  | Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II |     |    |
| 48  | Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E                                                       |     |    |
| 49a | Did the organization make any transfers to an exempt non-charitable related organization?                                                                  |     |    |
| 49b | If "Yes," was the related organization a section 527 organization?                                                                                         |     |    |

| 50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None." |                                                |                                                   |                                                                                         |                                            |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|---------------------------------------------------|-----------------------------------------------------------------------------------------|--------------------------------------------|
| (a) Name and title of each employee                                                                                                                                                                                                                        | (b) Average hours per week devoted to position | (c) Reportable compensation (Forms W-2/1099-MISC) | (d) Health benefits, contributions to employee benefit plans, and deferred compensation | (e) Estimated amount of other compensation |
|                                                                                                                                                                                                                                                            |                                                |                                                   |                                                                                         |                                            |
|                                                                                                                                                                                                                                                            |                                                |                                                   |                                                                                         |                                            |
|                                                                                                                                                                                                                                                            |                                                |                                                   |                                                                                         |                                            |
|                                                                                                                                                                                                                                                            |                                                |                                                   |                                                                                         |                                            |
|                                                                                                                                                                                                                                                            |                                                |                                                   |                                                                                         |                                            |
|                                                                                                                                                                                                                                                            |                                                |                                                   |                                                                                         |                                            |
| f Total number of other employees paid over \$100,000                                                                                                                                                                                                      |                                                |                                                   |                                                                                         |                                            |

| 51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None." |                     |                  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|------------------|
| (a) Name and business address of each independent contractor                                                                                                                                                | (b) Type of service | (c) Compensation |
|                                                                                                                                                                                                             |                     |                  |
|                                                                                                                                                                                                             |                     |                  |
|                                                                                                                                                                                                             |                     |                  |
|                                                                                                                                                                                                             |                     |                  |
|                                                                                                                                                                                                             |                     |                  |
| d Total number of other independent contractors each receiving over \$100,000.                                                                                                                              |                     |                  |
| 52 Did the organization complete Schedule A? <b>NOTE.</b> All Section 501(c)(3) organizations must attach a completed Schedule A                                                                            |                     |                  |

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

|                                                                                 |                                                                                 |  |                      |  |                    |                                                 |                                                                     |
|---------------------------------------------------------------------------------|---------------------------------------------------------------------------------|--|----------------------|--|--------------------|-------------------------------------------------|---------------------------------------------------------------------|
| Sign Here                                                                       | *****<br>Signature of officer                                                   |  | 2016-11-13<br>Date   |  |                    |                                                 |                                                                     |
|                                                                                 | ANDREW CAREW TREASURER<br>Type or print name and title                          |  |                      |  |                    |                                                 |                                                                     |
| Paid Preparer Use Only                                                          | Print/Type preparer's name<br>EDMOND BRADY                                      |  | Preparer's signature |  | Date<br>2016-11-13 | Check <input type="checkbox"/> if self-employed | PTIN<br>P00100199                                                   |
|                                                                                 | Firm's name <b>PKF O'CONNOR DAVIES LLP</b>                                      |  |                      |  |                    | Firm's EIN <b>27-1728945</b>                    |                                                                     |
|                                                                                 | Firm's address <b>293 EISENHOWER PARKWAY SUITE 270<br/>LIVINGSTON, NJ 07039</b> |  |                      |  |                    | Phone no (973) 535-2880                         |                                                                     |
| May the IRS discuss this return with the preparer shown above? See instructions |                                                                                 |  |                      |  |                    |                                                 | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 22-2214973

**Name:** UNION COUNTY SHERIFF'S OFFICERS  
PBA 108 INC

### Form 990EZ, Part III - Statement of Program Service Accomplishments

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

**Expenses**  
(Required for 501(c)(3) and  
501(c)(4) organizations and  
4947(a)(1) trusts; optional  
for others.)

**28**

THE ORGANIZATION WAS ESTABLISHED TO FURTHER THE INTERESTS OF ITS MEMBERSHIP BY SEEKING IMPROVED TERMS AND CONDITIONS OF EMPLOYMENT, TO RENDER MORAL AND MATERIAL AID TO MEMBERS AS NEEDED, TO PROVIDE REPRESENTATION AND/OR COUNSEL IN LEGAL PROCEEDINGS, AND TO PROMOTE SOCIAL AND FRATERNAL ACTIVITIES

(Grants \$ 0)

If this amount includes foreign grants, check here . . . ☐

**28a**

0

## **TY 2015 Transfers Personal Benefits Contracts Declaration**

**Name:** UNION COUNTY SHERIFF'S OFFICERS  
PBA 108 INC

**EIN:** 22-2214973

**Declaration:** THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY,OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT.THE ORGANIZATION, DID NOT, DURING THE YEAR, PAY ANY PREMIUMS, DIRECTLY,OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT.

SCHEDULE C  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527  
▶Complete if the organization is described below. ▶Attach to Form 990 or Form 990-EZ.  
▶Information about Schedule C (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

2015

Open to Public Inspection

If the organization answered "Yes" on 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" on 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" on 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 the organization<br>UNION COUNTY SHERIFF'S OFFICERS<br>PBA 108 INC | Employer identification number<br>22-2214973 |
|----------------------------------------------------------------------------|----------------------------------------------|

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                                                                                   | \$ 2,934 |
| 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?   | <input type="checkbox"/> Yes <input type="checkbox"/> No |  |
| 4a | Was a correction made?                                                                  | <input type="checkbox"/> Yes <input type="checkbox"/> No |  |
| b  | If "Yes," describe in Part IV                                                           |                                                          |  |

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

|   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                     |       |
|---|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|-------|
| 1 | Enter the amount directly expended by the filing organization for section 527 exempt function activities                                                                                                                                                                                                                                                                                                                                                                                                                                | \$                                                                  |       |
| 2 | Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities                                                                                                                                                                                                                                                                                                                                                                                                       | \$                                                                  | 2,934 |
| 3 | Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b                                                                                                                                                                                                                                                                                                                                                                                                                                          | \$                                                                  | 2,934 |
| 4 | Did the filing organization file Form 1120-POL for this year?                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |       |
| 5 | Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV |                                                                     |       |

| (a) Name        | (b) Address                              | (c) EIN    | (d) Amount paid from filing organization's funds If none, enter -0- | (e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0- |
|-----------------|------------------------------------------|------------|---------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|
| (1) NJS PBA PAC | 158 MAIN STREET<br>WOODBRIIDGE, NJ 07095 | 47-2239526 |                                                                     | 2,934                                                                                                                                      |
| 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<br>(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                                                              |                                                 |                                    |                    |                              |                                         |                                                 |                                           |                                                   |                                            |                                                  |                   |             |  |  |
| <table><tr><th>If the amount on line 1e, column (a) or (b) is:</th><th>The lobbying nontaxable amount is:</th></tr><tr><td>Not over \$500,000</td><td>20% of the amount on line 1e</td></tr><tr><td>Over \$500,000 but not over \$1,000,000</td><td>\$100,000 plus 15% of the excess over \$500,000</td></tr><tr><td>Over \$1,000,000 but not over \$1,500,000</td><td>\$175,000 plus 10% of the excess over \$1,000,000</td></tr><tr><td>Over \$1,500,000 but not over \$17,000,000</td><td>\$225,000 plus 5% of the excess over \$1,500,000</td></tr><tr><td>Over \$17,000,000</td><td>\$1,000,000</td></tr></table> |                                                                                                                                                   | 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 |  |  |
| 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? |                                                 |                                    |                    |                              |                                         |                                                 |                                           |                                                   |                                            |                                                  |                   |             |  |  |

☐ Yes

☐ 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)2012 | (b)2013 | (c)2014 | (d)2015 | (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 on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity                                                                                                              | (a) |    | (b)    |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|--------|
|                                                                                                                                                                                                                                       | Yes | No | Amount |
| <b>1</b> During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of |     |    |        |
| <b>a</b> Volunteers?                                                                                                                                                                                                                  |     |    |        |
| <b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?                                                                                                                                 |     |    |        |
| <b>c</b> Media advertisements?                                                                                                                                                                                                        |     |    |        |
| <b>d</b> Mailings to members, legislators, or the public?                                                                                                                                                                             |     |    |        |
| <b>e</b> Publications, or published or broadcast statements?                                                                                                                                                                          |     |    |        |
| <b>f</b> Grants to other organizations for lobbying purposes?                                                                                                                                                                         |     |    |        |
| <b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body?                                                                                                                                  |     |    |        |
| <b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?                                                                                                                                    |     |    |        |
| <b>i</b> Other activities?                                                                                                                                                                                                            |     |    |        |
| <b>j</b> Total. Add lines 1c through 1i                                                                                                                                                                                               |     |    |        |
| <b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?                                                                                                                               |     |    |        |
| <b>b</b> If "Yes," enter the amount of any tax incurred under section 4912                                                                                                                                                            |     |    |        |
| <b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912                                                                                                                                   |     |    |        |
| <b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?                                                                                                                                 |     |    |        |

**Part III-A**

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

|                                                                                                            | Yes      | No |
|------------------------------------------------------------------------------------------------------------|----------|----|
| <b>1</b> Were substantially all (90% or more) dues received nondeductible by members?                      | <b>1</b> |    |
| <b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less?                 | <b>2</b> |    |
| <b>3</b> Did the organization agree to carry over lobbying and political expenditures from the prior year? | <b>3</b> |    |

**Part III-B**

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

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

**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.

| Return Reference | Explanation |
|------------------|-------------|
|------------------|-------------|

**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 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at  
[www.irs.gov/form990](http://www.irs.gov/form990).**2015****Open to Public  
Inspection**Name of the organization  
UNION COUNTY SHERIFF'S OFFICERS  
PBA 108 INC**Employer identification number**

22-2214973

**990 Schedule O, Supplemental Information**

| Return Reference                                      | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                     |
|-------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| FORM 990-EZ, PART I, LINE 4 - OTHER INVESTMENT INCOME | DESCRIPTION INTEREST AMOUNT 2                                                                                                                                                                                                                                                                                                                                                                                                   |
| FORM 990-EZ, PART I, LINE 16 - OTHER EXPENSES         | DESCRIPTION CONFERENCES, CONVENTIONS, AND MEETINGS AMOUNT 11,566<br>DESCRIPTION SPECIAL<br>EVENT EXPENSE AMOUNT 3,435 DESCRIPTION INSURANCE AMOUNT 440<br>DESCRIPTION PAC ASSESS<br>MENT AMOUNT 2,934 DESCRIPTION OFFICER ALLOWANCE AMOUNT 3,920<br>DESCRIPTION PROMOTION<br>AL AND GOODWILL AMOUNT 500 DESCRIPTION BANK CHARGES AMOUNT 759<br>DESCRIPTION OFFICER<br>EXPENSE AMOUNT 2,382 TOTAL TO FORM 990-EZ, LINE 16 25,936 |

**990 Schedule O, Supplemental Information**

| Return Reference                             | Explanation                                                              |
|----------------------------------------------|--------------------------------------------------------------------------|
| FORM 990-EZ, PART II, LINE 24 - OTHER ASSETS | DESCRIPTION DUE FROM CIVIC BEG OF YEAR AMOUNT 860 END OF YEAR AMOUNT 860 |