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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/form990ez*.**

OMB No 1545-1150

2017

Open to Public Inspection

A For the 2017 calendar year, or tax year beginning 01-01-2017 , and ending 12-31-2017

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

C Name of organization
AMERICAN FEDERATION OF MUSICIANS
LOCAL 45

Number and street (or P O box, if mail is not delivered to street address) Room/suite
519 E PAOLI ST

City or town, state or province, country, and ZIP or foreign postal code
ALLENTOWN, PA 18103

D Employer identification number
23-0343086

E Telephone number
(610) 791-2921

F Group Exemption Number ▶ 0122

G Accounting Method ☑ Cash ☐ Accrual Other (specify) ▶

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

I Website: ▶N/A

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

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 . . . . . ▶ $ 125,218

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 . . . . . ☑

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	63,177
	2	Program service revenue including government fees and contracts		2	
	3	Membership dues and assessments		3	60,753
	4	Investment income		4	100
	5a	Gross amount from sale of assets other than inventory	5a		
	b	Less cost or other basis and sales expenses	5b	0	
	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	0	
	c	Less direct expenses from gaming and fundraising events	6c	0	
	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		
	b	Less cost of goods sold	7b	0	
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	
	8	Other revenue (describe in Schedule O)		8	1,188
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8		▶ 9	125,218
Expenses	10	Grants and similar amounts paid (list in Schedule O)		10	62,485
	11	Benefits paid to or for members		11	
	12	Salaries, other compensation, and employee benefits		12	15,574
	13	Professional fees and other payments to independent contractors		13	2,700
	14	Occupancy, rent, utilities, and maintenance		14	3,600
	15	Printing, publications, postage, and shipping		15	192
	16	Other expenses (describe in Schedule O)		16	40,736
	17	**Total expenses.** Add lines 10 through 16		▶ 17	125,287
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	-69
	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	54,199
	20	Other changes in net assets or fund balances (explain in Schedule O)		20	
	21	Net assets or fund balances at end of year Combine lines 18 through 20		21	54,130

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	55,712	22	55,714
23 Land and buildings		23	
24 Other assets (describe in Schedule O)	231	24	170
25 **Total assets**	55,943	25	55,884
26 **Total liabilities** (describe in Schedule O)	1,744	26	1,754
27 **Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	54,199	27	54,130

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 . . ☐

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

What is the organization's primary exempt purpose?
LABOR ORGANIZATION

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

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
JANICE GALASSI President	5 00	2,880		
DEBRA HEINEY Executive Dir	1 00	525		
TRUMAN ESCHBACH Executive Dir	1 00	0		
MATTHEW CASCIOLI Sec/Treasurer	25 00	7,080		
KENT SEAGRAVES Executive Dir	1 00	0		
ROBERT DANNER Executive Dir	1 00	0		
HERBERT PAYUNG Executive Dir	1 00	0		
ROBERT WILLIAMS Executive Dir	1 00	0		
JOHN MIDDLECAMP Executive Dir	1 00	0		
CAROL YALE Vice President	1 00	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	33		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)	34		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)?	35a	Yes	
b	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		No
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		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	36		No
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a			
b	Did the organization file **Form 1120-POL** for this year?	37b		No
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee **or** were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? . .	38a		No
b	If "Yes," complete Schedule L, Part II and enter the total amount involved . 38b			
39	Section 501(c)(7) organizations Enter			
a	Initiation fees and capital contributions included on line 9 . . . . . 39a 0			
b	Gross receipts, included on line 9, for public use of club facilities 39b 0			
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	40b		
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 sections4912, 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	40e		No
41	List the states with which a copy of this return is filed ▶ _____			
42a	The organization's books are in care of ▶ MATTHEW CASCIOLI Telephone no ▶ (610) 791-2921 Located at ▶ 519 E PAOLI ST ALLENTOWN, PA ZIP + 4 ▶ 18103			
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)?	42b		No
	If "Yes," enter the name of the foreign country ▶ _____			
	See the instructions for exceptions and filing requirements for **FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)**			
c	At any time during the calendar year, did the organization maintain an office outside the U S ?	42c		No
	If "Yes," enter the name of the foreign country ▶ _____			
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** - Check here . . . . . ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year . . . . ▶ 43			

			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	44a		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	44b		No
c	Did the organization receive any payments for indoor tanning services during the year?	44c		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*	44d		No
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		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)	45b		No

		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	46		No

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

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.
Check if the organization used Schedule O to respond to any question in this Part VI ☐

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

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than $100,000 of compensation from the organization If there is none, enter "None "

(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
NONE				

f Total number of other employees paid over $100,000 ▶

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

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
NONE		

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

52 Did the organization complete Schedule A? **NOTE.** All Section 501(c)(3) organizations must attach a completed Schedule A ▶ ☐ **Yes** ☐ **No**

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

2018-03-01
Signature of officer — Date

MATTHEW CASCIOLI Treasurer
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Michael J Billowitch				P01035857

Firm's name ▶ Brunst & Company PC — Firm's EIN ▶ 36-4516370

Firm's address ▶ 1129 N 17th St, Allentown, PA 18104 — Phone no (610) 432-4413

May the IRS discuss this return with the preparer shown above? See instructions ▶ ☑ **Yes** ☐ **No**

Additional Data

Software ID: 17005038
Software Version: 2017v2.2
EIN: 23-0343086
Name: AMERICAN FEDERATION OF MUSICIANS LOCAL 45

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

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 THIS IS A SMALL LABOR ORGANIZATION WHICH PROVIDES SERVICES TO MEMBERS AS PROVIDED IN THE BY-LAWS ALL EXPENDITURES ARE MADE FOR THIS PURPOSE THE ORGANIZATION IS NOT INVOLVED IN ANY FUND RAISING OR UNRELATED BUSINESS ACTIVITIES (Grants $) If this amount includes foreign grants, check here . . . ▶ ☐	**28a**	

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SCHEDULE O (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 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.

OMB No 1545-0047

2017

Open to Public Inspection

Name of the organization
AMERICAN FEDERATION OF MUSICIANS
LOCAL 45

Employer identification number
23-0343086

990 Schedule O, Supplemental Information

Return Reference	Explanation
Client Note 1	Client Note 1 - IN OCTOBER 2001 AMERICAN FEDERATION OF MUSICIANS - LOCAL 411 MERGED INTO L OCAL 561 WITH APPROVAL FROM THE INTERNATIONAL ORGANIZATION, LOCAL 561 CHANGED IT'S NAME T O AMERICAN FEDERATION OF MUSICIANS - LOCAL 45 T/A LEHIGH VALLEY MUSICIANS ASSOCIATION LOC AL 411 ENDED OPERATIONS ON SEPTEMBER 30, 2001, PAID ALL BILLS, COLLECTED ALL FEES AND FILE D ALL FINAL TAX REPORTS REQUIRED BY THE DEPARTMENT OF LABOR AND THE INTERNAL REVENUE SERVI CE LOCAL 561 RECEIVED A NET ASSET TRANSFER OF $3,445 IN OCTOBER 2001 WHICH WAS CREDITED T O NET EQUITY NO LIABILITIES WERE ASSUMED

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Revenue 1	HEALTH INS EXCHG $1188

990 Schedule O, Supplemental Information

Return Reference	Explanation
Grants and Similar Amounts Paid In Excess of $5,000 2	Class of Activity COMMUNITY RELATIONS | Donee's Name ALLENTOWN BAND ALLENTOWN PA 18103 | Relationship of Donee NONE | Cash Amount Given $8270

990 Schedule O, Supplemental Information

Return Reference	Explanation
Grants and Similar Amounts Paid In Excess of $5,000 4	Class of Activity COMMUNITY RELATIONS | Donee's Name MUNICIPAL BAND ALLENTOWN PA | Relationship of Donee NONE | Cash Amount Given $8305

990 Schedule O, Supplemental Information

Return Reference	Explanation
Grants and Similar Amounts Paid In Excess of $5,000 5	Class of Activity COMMUNITY RELATIONS | Donee's Name MARINE BAND ALLENTOWN PA | Relationship of Donee NONE | Cash Amount Given $9330

990 Schedule O, Supplemental Information

Return Reference	Explanation
Grants and Similar Amounts Paid In Excess of $5,000 6	Class of Activity COMMUNTIY RELATIONS | Donee's Name PIONEER BAND ALLENTOWN PA 18105 | Relationship of Donee NONE | Cash Amount Given $8595

990 Schedule O, Supplemental Information

Return Reference	Explanation
Grants and Similar Amounts Paid In Excess of $5,000 7	Class of Activity COMMUNITY RELATIONS | Donee's Name BETHLEHEM LEGION BAND BETHLEHEM PA | Relationship of Donee NONE | Cash Amount Given $8100

990 Schedule O, Supplemental Information

Return Reference	Explanation
Grants and Similar Amounts Paid In Excess of $5,000 8	Class of Activity COMMUNITY RELATIONS | Donee's Name DAVE NEITH ORCHESTRA ALLENTOWN PA | Relationship of Donee NONE | Cash Amount Given $5800

990 Schedule O, Supplemental Information

Return Reference	Explanation
Grants and Similar Amounts Paid In Excess of $5,000 11	Class of Activity COMMUNITY RELATIONS | Donee's Name LEHIGH VALLEY ITALIAN BAND ALLENTOW N PA 18105 | Relationship of Donee NONE | Cash Amount Given $5005

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 1002	Office Expenses $1069

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 1007	Conferences, Conventions, and Meetings $3039

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 1009	Depreciation $61

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 1	PER CAPITA TO INT'L $30772

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 2	WORK DUES $1680

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 3	SCHOLARSHIPS $1500

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 4	HEALTH INSURANCE EXCHG $1188

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 5	TELEPHONE $1124

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 6	AFL-CIO DUES PA $303

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Assets 1002	Furniture and Fixtures - Beginning $221 Furniture and Fixtures - Ending $160

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Assets 1	1 SH LABOR ASSOC/2 SHR LABOR HERALD - Beginning $10 1 SH LABOR ASSOC/2 SHR LABOR HERALD - Ending $10

990 Schedule O, Supplemental Information

Return Reference	Explanation
Total Liabilities 1001	Accounts Payable and Accrued Expenses - Beginning $968 Accounts Payable and Accrued Expenses - Ending $964

990 Schedule O, Supplemental Information

Return Reference	Explanation
Total Liabilities 1	HEALTH INS EXCHANGE - Beginning $776 HEALTH INS EXCHANGE - Ending $790

990 Schedule O, Supplemental Information

Return Reference	Explanation
Reason for Income Not Reported on Form 990-T	HEALTH INSURANCE PLAN SET UP FOR UNION MEMBERS MEMBERS PAY PREMIUM TO LOCAL AND LOCAL REMITS FUNDS MONTHLY TO INSURANCE PROVIDER