



EXTENDED TO NOVEMBER 15, 2018

2949219525116 8

OMB No 1545-1150

2017

Open to Public
InspectionDepartment 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.

▶ Go to www.irs.gov/Form990EZ for instructions and the latest information.**A** For the 2017 calendar year, or tax year beginning

and ending

B Check if applicable

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

C Name of organization

PAINTERS LOCAL UNION NO. 265

Number and street (or P.O. box, if mail is not delivered to street address)

10160 LANCASTER DRIVE

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

MOKENA, IL 60448

D Employer identification number

36-2374720

E Telephone number

708-710-8590

F Group Exemption Number ▶**G** Accounting Method: ☒ Cash ☐ Accrual Other (specify) ▶**I** Website: ▶ N/A**H** Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).**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 ▶ \$ 172,145.**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	
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	
	4	Investment income	4	152.
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less: cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events	6	
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	6b	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	
6c	Less: direct expenses from gaming and fundraising events	6c		
6d	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		
7b	Less: cost of goods sold	7b		
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8	Other revenue (describe in Schedule O)	8	171,993.	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	172,145.	
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	102,911.
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	41,086.
	13	Professional fees and other payments to independent contractors	13	
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	454.
	16	Other expenses (describe in Schedule O)	16	22,883.
	17	Total expenses. Add lines 10 through 16	17	167,334.
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	4,811.
	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	90,349.
	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	95,160.

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2017)

97 15

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	90,349.	95,160.
23 Land and buildings		
24 Other assets (describe in Schedule O)		
25 Total assets	90,349.	95,160.
26 Total liabilities (describe in Schedule O)	0.	0.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	90,349.	95,160.

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? **SEE BELOW**

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 TO ORGANIZE WORKERS FOR THE MORAL, ECONOMIC, AND SOCIAL ADVANCEMENT OF THEIR CONDITION AND STATUS.**(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 ☐ 31a32 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
MICHAEL L. LANGLAND PRESIDENT	2.00	3,008.	0.	0.
MICHAEL UYLAKI TREASURER	5.00	5,739.	0.	0.
THOMAS RINEHART DELEGATE	1.00	600.	0.	0.
JOSEPH RINEHART RECORDING SECRETARY	2.00	5,320.	0.	0.
JOSEPH SIERRA FINANCIAL SECRETARY	2.00	15,339.	0.	0.
ROSS KRUEGER TRUSTEE	1.00	1,659.	0.	0.
JOE CORDERO WARDEN	1.00	1,793.	0.	0.
BRYAN RUELE TRUSTEE	1.00	1,793.	0.	0.
ED BOGDAN DELEGATE	1.00	435.	0.	0.
NORM JACOBSEN TRUSTEE	1.00	2,526.	0.	0.
JIM JACOBSEN VICE PRESIDENT	2.00	2,874.	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 Sch. 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		X
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)		X
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)?		X
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	N/A	
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		X
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		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions	37a	0.
b Did the organization file Form 1120-POL for this year?		X
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	X
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	N/A
39 Section 501(c)(7) organizations. Enter:	39a	N/A
a Initiation fees and capital contributions included on line 9	39b	N/A
b Gross receipts, included on line 9, for public use of club facilities		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:		
section 4911	N/A	
section 4912	N/A	
section 4955	N/A	
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	N/A
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		N/A
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization		N/A
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	X
41 List the states with which a copy of this return is filed		NONE
42a The organization's books are in care of		THE TREASURER
Located at		1241 FISHER STREET, MUNSTER, IN
Telephone no.		312-420-4140
ZIP + 4		46321-2508
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	X
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 United States?	42c	X
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	N/A
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	X
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	X
c Did the organization receive any payments for indoor tanning services during the year?	44c	X
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	
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	X
b 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	

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

	Yes	No
46		X

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 ☐

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Sch. C, Part II

	Yes	No
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
N/A				

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." N/A

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

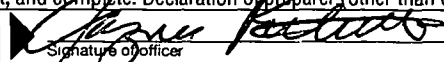
d Total number of other independent contractors each receiving over \$100,000

52 Did the organization complete Schedule A? 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



Signature of officer

5-29-2018
Date

JOSEPH RINEHART, RECORDING SECRETARY

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

PAUL A. MERKEL

Paul A. Merkel

5/16/18

P00420901

Firm's name ▶ BANSLEY AND KIENER, LLP

Firm's EIN ▶ 36-2152389

Firm's address ▶ 8745 W HIGGINS RD STE 200
CHICAGO, IL 60631-2704

Phone no. 312-263-2700

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes ☐ No

Form 990-EZ (2017)

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.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047

2017

Open to Public
Inspection

Name of the organization

PAINTERS LOCAL UNION NO. 265

Employer identification number
36-2374720

FORM 990-EZ, PART I, LINE 4, OTHER INVESTMENT INCOME:

DESCRIPTION OF PROPERTY:

AMOUNT:

INTEREST INCOME

152.

FORM 990-EZ, PART I, LINE 8, OTHER REVENUE:

DESCRIPTION OF OTHER REVENUE:

AMOUNT:

DUES

171,963.

MISCELLANEOUS INCOME

30.

TOTAL TO FORM 990-EZ, LINE 8

171,993.

FORM 990-EZ, PART I, LINE 10, PAYMENTS TO AFFILIATES:

AFFILIATE NAME: INTERNATIONAL UNION OF PAINTERS AND ALLIED TRADES

AFFILIATE ADDRESS: 1750 NEW YORK AVENUE, N.W. WASHINGTON, DC 20006

PURPOSE OF PAYMENT: PER CAPITA PAYMENTS

AMOUNT OF PAYMENT:

101,042.

AFFILIATE NAME: IUPAT CENTRAL REGIONAL CONFERENCE

AFFILIATE ADDRESS: 3813 ILLINOIS AVE. ST CHARLES, IL 60174

PURPOSE OF PAYMENT: PER CAPITA TAX PAYMENTS

AMOUNT OF PAYMENT:

1,064.

TOTAL INCLUDED ON FORM 990-EZ, LINE 10

102,106.

FORM 990-EZ, PART I, LINE 10, GRANTS AND SIMILAR AMOUNTS PAID:

ACTIVITY CLASSIFICATION: CHARITABLE DONATIONS

GRANTEE NAME:

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2017)

732211 09-07-17

Name of the organization

PAINTERS LOCAL UNION NO. 265

Employer identification number

36-2374720

GRANTEE RELATIONSHIP: NONE

AMOUNT GIVEN:

316.

ACTIVITY CLASSIFICATION: FLOWERS AND OTHER GIFTS

GRANTEE NAME:

GRANTEE RELATIONSHIP: NONE

AMOUNT GIVEN:

489.

TOTAL INCLUDED ON FORM 990-EZ, LINE 10

805.

FORM 990-EZ, PART I, LINE 16, OTHER EXPENSES:

DESCRIPTION OF OTHER EXPENSES:

AMOUNT:

PAYROLL TAXES

2,906.

OFFICE SUPPLIES

1,502.

TRAVEL

458.

CONFERENCES, CONVENTIONS, AND MEETINGS

10,229.

MISCELLANEOUS

1,775.

MEMBERSHIP FEES

50.

LODGING

3,578.

BANK FEES

267.

PROMOTIONS/MERCHANDISE EXPENSE

1,943.

REGISTRATION FEES

175.

TOTAL TO FORM 990-EZ, LINE 16

22,883.

FORM 990-EZ, PART V, INFORMATION REGARDING PERSONAL BENEFIT CONTRACTS:

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.