

2018

Form 990-EZ

## 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)

Department of the Treasury  
Internal Revenue Service

- Do not enter social security numbers on this form as it may be made public.
- Go to [www.irs.gov/Form990EZ](http://www.irs.gov/Form990EZ) for instructions and the latest information.

Open to Public  
Inspection

A For the 2018 calendar year, or tax year beginning

, 2018, and ending

, 20

## B Check if applicable

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

## C Name of organization

UNITED STEELWORKERS LOCAL 148

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

PO Box 803

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

Neenah, WI 54597

## D Employer identification number

39-0503005

## E Telephone number

920-722-8520

## F Group Exemption

Number ► 0260

## G Accounting Method

 Cash  Accrual Other (specify) ►

## I Website: ►

J Tax-exempt status (check only one) —  501(c)(3)  501(c) ( 5 ) (insert no.)  4947(a)(1) or  527K Form of organization  Corporation  Trust  Association  Other LABOR UNION

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

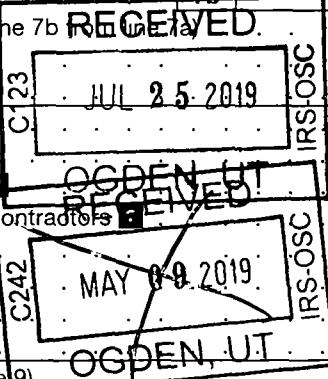
(Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ

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

## Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I) ► \$ 107,031

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 . . . . .	3 104,450
	4 Investment income . . . . .	4 12
	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) . . . . .	
	6 Gaming and fundraising events	
	a Gross income from gaming (attach Schedule G if greater than \$15,000) . . . . .	6a
Expenses	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) . . . . .	
	7a Gross sales of inventory, less returns and allowances . . . . .	7a
	b Less: cost of goods sold . . . . .	7b
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .	
	8 Other revenue (describe in Schedule O) . . . . .	
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9 107,031
	10 Grants and similar amounts paid (list in Schedule O) . . . . .	10 300
Net Assets	11 Benefits paid to or for members . . . . .	11
	12 Salaries, other compensation, and employee benefits . . . . .	12 61,448
	13 Professional fees and other payments to independent contractors . . . . .	13 1,320
	14 Occupancy, rent, utilities, and maintenance . . . . .	14 4,184
	15 Printing, publications, postage, and shipping . . . . .	15 384
	16 Other expenses (describe in Schedule O) . . . . .	16 37,279
	17 Total expenses. Add lines 10 through 16	17 104,915
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18 2,116
	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 44,706
	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 46,822



**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	36,506	22 38,622
23	Land and buildings		23
24	Other assets (describe in Schedule O)	8,200	24 8,200
25	Total assets	44,706	25 46,822
26	Total liabilities (describe in Schedule O)		26
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	44,706	27 46,822

**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? COLLECTIVE BARGAINING

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 THE LOCAL ENFORCED THE COLLECTIVE BARGAINING AGREEMENT TO BETTER THE WORKING CONDITIONS OF THE LOCAL UNION AND PROVIDE REPRESENTATION TO ITS MEMBERS**

<input checked="" type="checkbox"/> (Grants \$ )	If this amount includes foreign grants, check here	► <input type="checkbox"/>	28a
29			
<input checked="" type="checkbox"/> (Grants \$ )	If this amount includes foreign grants, check here	► <input type="checkbox"/>	29a
30			
<input checked="" type="checkbox"/> (Grants \$ )	If this amount includes foreign grants, check here	► <input type="checkbox"/>	30a
31	Other program services (describe in Schedule O)		
	<input checked="" type="checkbox"/> (Grants \$ )	If this amount includes foreign grants, check here	► <input type="checkbox"/> 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 

<input checked="" type="checkbox"/> (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
Lisa Clayton				
R S	5	1,895		
Joseph Knaack				
Trustee	2	1,705		
Sandra Yowell				
Trustee	2	3,311		
Debra Parker				
R S	5	3,811		
Scott Elliot				
Corresponding Sec	8	5,212		
Scott Calmes				
President	5	2,597		
Rodney Dietzen				
Treasurer	5	4,534		
Gary Neubert				
F S	8	2,898		
Brandon May				
VP	2	1,017		
Anthony Garvey				
Trustee	2	2,748		

**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

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

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

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

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

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

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

37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a  37a

b Did the organization file Form 1120-POL for this year?  37b

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

b If "Yes," complete Schedule L, Part II and enter the total amount involved  38b

39 Section 501(c)(7) organizations. Enter  39a

a Initiation fees and capital contributions included on line 9  39a

b Gross receipts, included on line 9, for public use of club facilities  39b

40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911 ►  ; section 4912 ►  ; section 4955 ►  40a

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 sections 4912, 4955, and 4958 ►  40c

d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization ►  40d

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

41 List the states with which a copy of this return is filed ►

42a The organization's books are in care of ► Rondney Dietzen Telephone no. ► (920) 722-8520  
Located at ► 1201 Gillingham Road, Neenah, WI ZIP + 4 ► 54956

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)? 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? If "Yes," enter the name of the foreign country ►  42c

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

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

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

c Did the organization receive any payments for indoor tanning services during the year?  44c

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

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

	Yes	No
33	<input checked="" type="checkbox"/>	<input type="checkbox"/>
34	<input checked="" type="checkbox"/>	<input type="checkbox"/>
35a	<input checked="" type="checkbox"/>	<input type="checkbox"/>
35b	<input type="checkbox"/>	<input type="checkbox"/>
35c	<input checked="" type="checkbox"/>	<input type="checkbox"/>
36	<input checked="" type="checkbox"/>	<input type="checkbox"/>
37a	<input type="checkbox"/>	<input type="checkbox"/>
37b	<input checked="" type="checkbox"/>	<input type="checkbox"/>
38a	<input type="checkbox"/>	<input checked="" type="checkbox"/>
38b	<input type="checkbox"/>	<input type="checkbox"/>
39a	<input type="checkbox"/>	<input type="checkbox"/>
39b	<input type="checkbox"/>	<input type="checkbox"/>
40a	<input type="checkbox"/>	<input type="checkbox"/>
40b	<input type="checkbox"/>	<input type="checkbox"/>
40c	<input type="checkbox"/>	<input type="checkbox"/>
40d	<input type="checkbox"/>	<input type="checkbox"/>
40e	<input type="checkbox"/>	<input checked="" type="checkbox"/>
42a	<input type="checkbox"/>	<input checked="" type="checkbox"/>
42b	<input type="checkbox"/>	<input checked="" type="checkbox"/>
42c	<input type="checkbox"/>	<input checked="" type="checkbox"/>
43	<input type="checkbox"/>	<input checked="" type="checkbox"/>
44a	<input type="checkbox"/>	<input checked="" type="checkbox"/>
44b	<input type="checkbox"/>	<input checked="" type="checkbox"/>
44c	<input type="checkbox"/>	<input checked="" type="checkbox"/>
44d	<input type="checkbox"/>	<input type="checkbox"/>
45a	<input type="checkbox"/>	<input checked="" type="checkbox"/>
45b	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

**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 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."	

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? 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 <input checked="" type="checkbox"/>	<b>Today Date</b> Signature of officer <b>Rodney Dietzen</b>	Date <b>7-17-19</b>
	Type or print name and title	

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ►			Firm's EIN ►	
	Firm's address ►			Phone no.	

May the IRS discuss this return with the preparer shown above? See instructions . . . . .  Yes  No

**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](http://www.irs.gov/Form990) for the latest information.

OMB No 1545-0047

**2018**

**Open to Public  
Inspection**

Name of the organization

**UNITED STEELWORKERS LOCAL UNION 00148**

Employer identification number

**39-0503005**

Part 1 - IRS refund - \$1240, Tee shirts - \$50, refreshment sales - \$812, Unemployment rebate - \$467 Total - \$2569

Part 1 Line 16 - Travel - \$1013, Education - \$6002, Per Capita - \$624, Direct Tax - \$21812, Dues - 152, Office exp. - \$7676 Total \$37279

Part 2 Line 24 - Office equipment and Furniture - \$8200

