

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)

OMB No 1545-1150

2018

Open to Public
InspectionDepartment of the Treasury
Internal Revenue ServiceA For the 2018 calendar year, or tax year beginning **JUL 1, 2018** and ending **JUN 30, 2019**

| | | | |
|---|--|--|---|
| B Check if applicable | C Name of organization PILEDRIVERS AND DIVERS LOCAL 2520 | | D Employer identification number 92-0020902 |
| <input type="checkbox"/> Address change | Number and street (or P.O. box, if mail is not delivered to street address) 825 E 8TH AVE | | E Telephone number 907 272-7576 |
| <input type="checkbox"/> Name change | Room/suite | | |
| <input type="checkbox"/> Initial return | City or town, state or province, country, and ZIP or foreign postal code ANCHORAGE, AK 99501 | | F Group Exemption Number ► 0143 |
| <input type="checkbox"/> Final return/terminated | | | |
| <input type="checkbox"/> Amended return | | | G Check ► <input type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF). |
| <input type="checkbox"/> Application pending | | | J Tax-exempt status (check only one) — <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) (5) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 |
| K Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input checked="" type="checkbox"/> 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 ► \$ 163,442. | | |

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 74,970. |
| | 4 Investment income | 4 2,240. |
| | 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 \$ _____ 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 | |
| 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 86,232. | |
| 9 Total revenue Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 | 9 163,442. | |
| Expenses | 10 Grants and similar amounts paid (list in Schedule O) | 10 23,822. |
| | 11 Benefits paid to or for members | 11 |
| | 12 Salaries, other compensation, and employee benefits | 12 89,537. |
| | 13 Professional fees and other payments to independent contractors | 13 7,682. |
| | 14 Occupancy, rent, utilities, and maintenance | 14 13,562. |
| | 15 Printing, publications, postage, and shipping | 15 3,977. |
| | 16 Other expenses (describe in Schedule O) | 16 25,168. |
| | 17 Total expenses. Add lines 10 through 16 | 17 163,748. |
| | 18 Excess or (deficit) for the year (Subtract line 17 from line 9) | 18 <306. > |
| | 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) <i>0 G. L. 11.</i> | 19 421,998. |
| 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 | 21 421,692. | |

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

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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 | 249,996.22 | 247,456. |
| 23 | Land and buildings | 32,000.23 | 32,000. |
| 24 | Other assets (describe in Schedule O) | 140,324.24 | 142,563. |
| 25 | Total assets | 422,320.25 | 422,019. |
| 26 | Total liabilities (describe in Schedule O) | 322.26 | 327. |
| 27 | Net assets or fund balances (line 27 of column (B) must agree with line 21) | 421,998.27 | 421,692. |

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 SCHEDULE O**

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 OPERATION OF UNION HALL FOR THE BENEFIT OF MEMBERS IN THE PILEDRIVER AND DIVER TRADE IN THE STATE OF ALASKA

(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) **SEE 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 |
|--|--|--|---|--|
| KEVIN HANLEY PRESIDENT | 2.00 | 0. | 0. | 0. |
| JASON GREENWOOD VICE PRESIDENT | 2.00 | 920. | 0. | 0. |
| KEVIN MACKEY RECORDING SECRETARY | 2.00 | 0. | 0. | 0. |
| STEVE ABEL FINANCIAL SECRETARY | 2.00 | 0. | 0. | 0. |
| ROD UMPHREY TREASURER | 2.00 | 0. | 0. | 0. |
| PATRICK JOENS CONDUCTOR | 2.00 | 0. | 0. | 0. |
| ZACHRAY COOTS WARDEN | 2.00 | 0. | 0. | 0. |
| LEVI ALLAIN TRUSTEE | 2.00 | 0. | 0. | 0. |
| REX PAPRANIKU TRUSTEE | 2.00 | 0. | 0. | 0. |
| ANDREW WARNER TRUSTEE | 2.00 | 0. | 0. | 0. |
| JOANNA MAKAR PAST RECORDING SECRETARY | 2.00 | 613. | 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

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 Yes No
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) Yes No
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)? Yes No
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 Yes No
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 Yes No
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 Yes No
36

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? Yes No
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? Yes No
 b If "Yes," complete Schedule L, Part II and enter the total amount involved Yes No
38a

39 Section 501(c)(7) organizations. Enter:
 a Initiation fees and capital contributions included on line 9 Yes No
38b

b Gross receipts, included on line 9, for public use of club facilities Yes No
39a

c 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** Yes No
39b

d 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 Yes No
40b

e 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 Yes No
40c

f Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization Yes No
40d

g 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 Yes No
40e

41 List the states with which a copy of this return is filed ► **NONE**

42a The organization's books are in care of ► **STEVE ABEL** Telephone no. ► **907 272-7576**
 Located at ► **825 E 8TH AVE, ANCHORAGE, AK** ZIP + 4 ► **99501**

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)? Yes 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 United States? Yes 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
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 Yes No
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 Yes No
44b

c Did the organization receive any payments for indoor tanning services during the year? Yes No
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 Yes No
44d

45a Did the organization have a controlled entity within the meaning of section 512(b)(13)? Yes No
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 Yes No
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 | | |
| 49a | | |
| 49b | | |

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?

b 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 N/A | (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." **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 ► *Steve Abel* Signature of officer *8/23/19* Date
 ► **STEVE ABEL, FINANCIAL SECRETARY**
 Type or print name and title

| Paid Preparer Use Only | Print/Type preparer's name DON A CURTIS | Preparer's signature DON A CURTIS | Date 08/19/19 | Check <input type="checkbox"/> if self-employed | PTIN P00010775 |
|------------------------|---|---|-------------------------|---|--------------------------|
| | Firm's name ► DON A CURTIS & ASSOCIATES PLLC | | | Firm's EIN ► 26-4388619 | |
| | Firm's address ► P.O. BOX 7359 COVINGTON, WA 98042 | | | Phone no. 253.631.2106 | |

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

► Yes No

Form 990-EZ (2018)

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.

2018

Open to Public
Inspection

Name of the organization

PILEDRIVERS AND DIVERS LOCAL 2520

Employer identification number
92-0020902

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

| DESCRIPTION OF PROPERTY: | AMOUNT: |
|--------------------------|---------|
| INTEREST INCOME | 2,240. |

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

| DESCRIPTION OF OTHER REVENUE: | AMOUNT: |
|-------------------------------------|----------------|
| REIMBURSED EXPENSES | 1,910. |
| RENTAL INCOME | 6,600. |
| REBATE - PNRCC | 77,722. |
| TOTAL TO FORM 990-EZ, LINE 8 | 86,232. |

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

AFFILIATE NAME: UNITED BROTHERHOOD OF CARPENTERS

AFFILIATE ADDRESS: 101 CONSTITUTION AVE NW WASHINGTON, DC 20001

PURPOSE OF PAYMENT: PER CAPITA TAX

| AMOUNT OF PAYMENT: | |
|--------------------|---------|
| | 23,632. |

AFFILIATE NAME: PACIFIC NW REGIONAL COUNCIL OF CARPENTERS

AFFILIATE ADDRESS: 25120 PACIFIC HWY S KENT, WA 98032

PURPOSE OF PAYMENT: PER CAPITA TAX

| AMOUNT OF PAYMENT: | |
|--------------------|------|
| | 190. |

| | |
|--|---------|
| TOTAL INCLUDED ON FORM 990-EZ, LINE 10 | 23,822. |
|--|---------|

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

| DESCRIPTION OF OTHER EXPENSES: | AMOUNT: |
|--------------------------------|---------|
| CONFERENCE/MEETING EXPENSE | 9,503. |

| | | |
|--------------------------------------|-----------------------------------|--|
| Name of the organization | PILEDRIVERS AND DIVERS LOCAL 2520 | Employer identification number 92-0020902 |
| <u>PAYROLL TAXES</u> | 4,205. | |
| <u>DONATIONS</u> | 2,850. | |
| <u>TELEPHONE</u> | 4,374. | |
| <u>OTHER EXPENSES</u> | 4,236. | |
| <u>TOTAL TO FORM 990-EZ, LINE 16</u> | 25,168. | |

FORM 990-EZ, PART II, LINE 24, OTHER ASSETS:

| DESCRIPTION | BEG. OF YEAR | END OF YEAR |
|-------------------------|--------------|-------------|
| <u>ANNUITY CONTRACT</u> | 140,324. | 142,563. |

FORM 990-EZ, PART II, LINE 26, OTHER LIABILITIES:

| DESCRIPTION | BEG. OF YEAR | END OF YEAR |
|-------------------------------|--------------|-------------|
| <u>WITHHELD PAYROLL TAXES</u> | 322. | 327. |

FORM 990-EZ, PART III, PRIMARY EXEMPT PURPOSE - LABOR UNION FOR THE PROMOTION OF MEMBERS COMPENSATION AND WORKING CONDITIONS

FORM 990-EZ, PART III LINE 31, OTHER PROGRAM SERVICE ACCOMPLISHMENTS:
OPERATION OF UNION HALL FOR THE BENEFIT OF MEMBERS IN THE PILEDRIVER AND DIVER TRADE IN THE STATE OF ALASKA

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.