

Form **990-EZ**Department of the Treasury
Internal Revenue Service**Short Form**
Return of Organization Exempt From Income TaxUnder section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

- Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form.
- The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No 1545-1150

2009**Open to Public Inspection****A For the 2009 calendar year, or tax year beginning****, 2009, and ending**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization APWU LOCAL 3451 Number and street (or P O box, if mail is not delivered to street address) Room/suite P O BOX 1482 City or town, state or country, and ZIP + 4 PITTSFIELD MA 01201	D Employer identification number 04-6190501
		E Telephone number (413) 884-4200
		F Group Exemption Number
		G Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) _____

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

I Website: **N/A****J Tax-exempt status** (check only one) — ☒ 501(c) (5) (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** Check ☒ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.**L** Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$500,000 or more, file Form 990 instead of Form 990-EZ► \$ **21,927.****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions for 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	21,915.
	4 Investment income	4	12.
	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 Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here <input type="checkbox"/>		
	6a Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	
	6b Less: direct expenses other than fundraising expenses	6b	
6c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c		
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) _____	8		
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	21,927.	
EXPENSES	10 Grants and similar amounts paid (attach schedule)	10	
	11 Benefits paid to or for members	11	1,816.
	12 Salaries, other compensation, and employee benefits	12	9,369.
	13 Professional fees and other payments to independent contractors	13	620.
	14 Occupancy, rent, utilities, and maintenance	14	
	15 Printing, publications, postage, and shipping	15	
	16 Other expenses (describe) <u>See Other Expenses Statement</u>	16	11,389.
	17 Total expenses. Add lines 10 through 16	17	23,194.
NET ASSETS	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-1,267.
	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	12,872.
	20 Other changes in net assets or fund balances (attach explanation) <u>See L-20 Stmt.</u>	20	-3,542.
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	8,063.

Part II Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	12,162.	7,496.
23 Land and buildings	0.	0.
24 Other assets (describe) <u>See L-24 Stmt</u>	710.	567.
25 Total assets	12,872.	8,063.
26 Total liabilities (describe) _____	0.	0.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	12,872.	8,063.

BAA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

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Part III Statement of Program Service Accomplishments (See the instructions.)**Expenses**

What is the organization's primary exempt purpose? COLLECTIVE BARGAINING TO IMPROVE WORKING CONDITIONS IN LOCAL'S DESIGNATED
 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, or other relevant information for each program title.

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

28	----- ----- ----- (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	28 a
29	----- ----- ----- (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	29 a
30	----- ----- ----- (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	30 a
31	Other program services (attach schedule) (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	31 a
32	Total program service expenses (add lines 28a through 31a) <input type="checkbox"/>	32

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (See the instrs.)

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
DAVID SCOTT HUNTER 31 PINE GROVE DRIVE PITTSFIELD MA 01201	PRESIDENT 1.00	3,623.	0.	
MARY PLOURDE 170 ALLENGATE AVE PITTSFIELD MA 01201	VICE PRESIDENT 1.00	648.	0.	
MICHAEL KING P O BOX 1842 PITTSFIELD MI 01201	TREASURER 1.00	1,985.	0.	
LESLIE MORIARTY 20 CHERRY ST LENOX MA 01201	HUMAN RELATIONS 1.00	1,086.	0.	
RICHARD OSTELLINO P O BOX 482 PITTSFIELD MA 01201	STEWARD 1.00	926.	0.	
STEPHEN VAN BLARCOM 45 MEADOWVIEW DRIVE PITTSFIELD MA 01201	STEWARD 1.00	895.	0.	
ROBERT BATES FENN ST PITTSFIELD MA 01201	REPRESENTATIVE 1.00	206.	0.	
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Part V Other Information (Note the statement requirements in the instrs for Part V.)

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity		X
34 Were any changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the changes		X
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T.		
a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?		X
b If 'Yes,' has it filed a tax return on Form 990-T for this year?		
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 period covered by this return?		X
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		
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 40a ; section 4912 40a , section 4955 40a		
b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I 40b		
c Section 501(c)(3) and 501(c)(4) 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) and 501(c)(4) 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		X
41 List the states with which a copy of this return is filed 41		

42a The organization's books are in care of **MICHAEL KING** Telephone no. **(413) 329-4547**
 Located at **212 FENN ST** **PITTSFIELD** **MA** ZIP + 4 **01201**

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**

If 'Yes,' enter the name of the foreign country. **42b**

See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts.

c At any time during the calendar year, did the organization maintain an office outside of the U.S.? **42c**

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 **43** and enter the amount of tax-exempt interest received or accrued during the tax year

44 Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ **44**

45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If 'Yes,' Form 990 must be completed instead of Form 990-EZ **45**

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

	Yes	No
46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I	46	
47 Did the organization engage in lobbying activities? 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'

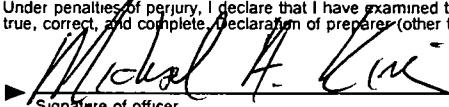
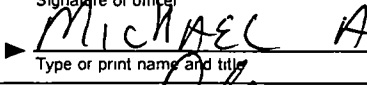
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances

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 address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

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

Sign Here	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.			
	 Signature of officer		Date 3-31-2010	
Paid Preparer's Use Only	 Type or print name and title		Date 03/31/10	
	Preparer's signature		Check if self-employed <input type="checkbox"/>	
	Firm's name (or yours if self-employed), address, and ZIP + 4 NELSON E. FURLANO, CPA 386 SOUTH STREET PITTSFIELD MA 01201		Preparer's Identifying Number (See instructions) EIN ▶ Phone no. (413) 499-0207	
	May the IRS discuss this return with the preparer shown above? See instructions		<input type="checkbox"/> Yes <input type="checkbox"/> No	

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Form 990-EZ (2009)

Form 990-EZ
Part II

Other Assets and Liabilities

2009

Name as Shown on Return
APWU LOCAL 3451

Employer Identification No.
04-6190501

	Beginning of Year	End of Year
Line 24 - Other Assets:		
OFFICE EQUIPMENT	710.	567.
Totals to Form 990-EZ, Part II, line 24	710.	567.

	Beginning of Year	End of Year
Line 26 - Total Liabilities:		
Totals to Form 990-EZ, Part II, line 26 .		

Form 990-EZ, Part I, Line 16

Other Expenses Statement

Other expenses (describe)

PAYROLL TAXES	969.
OFFICE EXPENSES	730.
TELEPHONE	1,108.
INSURANCE	1,193.
PER CAPITA NATIONAL	974.
CONVENTION	684.
Depreciation	142.
TRAVEL/LODGING/FOOD	4,863.
MEETINGS	726.

Total	<u>11,389.</u>
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Form 990-EZ, Page 1, Part I, Line 20

Other Changes in Net Assets or Fund Balances

Description	Amount
ERROR SUMMARY PRIOR YEAR PAYROLL TAXES PAID	-3,542.
Total	<u>-3,542.</u>