

990

Return of Organization Exempt From Income Tax

OMB No. 1545-

0047 2024

Open to Public Inspection

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/Form990 for instructions and the latest information.

Form 990 Department of the Treasury Internal Revenue Service

A For the 2024 calendar year, or tax year beginning 01-01-2024, and ending 12-31-2024

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

C Name of organization: INTERNATIONAL ASSOCIATION OF SHEET METAL AIR RAIL AND TRANSPORTATION WORKERS. Doing business as: Number and street (or P.O. box if mail is not delivered to street address) Room/suite: 1750 NEW YORK AVENUE NW City or town, state or province, country, and ZIP or foreign postal code: WASHINGTON, DC 20006

D Employer identification number: 46-4039786. E Telephone number: (202) 783-5880. G Gross receipts \$ 108,590,144

F Name and address of principal officer: MICHAEL COLEMAN, 1750 NEW YORK AVENUE NW, WASHINGTON, DC 20006

H(a) Is this a group return for subordinates? No. H(b) Are all subordinates included? No. H(c) Group exemption number

I Tax-exempt status: 501(c)(3) 501(c)(5) 4947(a)(1) or 527

J Website: WWW.SMART-UNION.ORG

K Form of organization: Association

L Year of formation: 2012. M State of legal domicile: DC

Part I Summary

1 Briefly describe the organization's mission or most significant activities: THE INTERNATIONAL ASSOCIATION OF SHEET METAL, AIR, RAIL AND TRANSPORTATION WORKERS (SMART) IS A BROAD BASED UNION WHICH CONSISTS OF DULY CHARTERED LOCAL UNIONS, STATE, PROVINCIAL AND DISTRICT COUNCILS. THE UNION REPRESENTS WORKERS IN BUILDING TRADES, RAILROAD, PRODUCTION, BUS AND MASS TRANSIT AND SHIPYARD INDUSTRIES OF THE UNITED STATES AND CANADA. THE PURPOSE OF THE ORGANIZATION IS TO ENSURE A COOPERATIVE EFFORT DIRECTED TO FULLY DEVELOP AND DEMONSTRATE THE POSSIBILITIES OF OUR TRADES IN VARIOUS FIELDS OF INDUSTRY AND TO PROTECT WORKERS RIGHTS AS MEMBERS.

Table with 2 columns: Description and Amount. Rows 2-7b: 2 Check this box, 3 Number of voting members (31), 4 Number of independent voting members (0), 5 Total number of individuals employed (1,307), 6 Total number of volunteers (0), 7a Total unrelated business revenue (0), 7b Net unrelated business taxable income (0)

Table with 4 columns: Description, Prior Year, Current Year, and Net Assets or Fund Balances. Rows 8-19: 8 Contributions and grants (34,492 / 167,728), 9 Program service revenue (84,013,829 / 92,204,216), 10 Investment income (6,083,094 / 7,398,015), 11 Other revenue (418,191 / 488,358), 12 Total revenue (90,549,606 / 100,258,317), 13 Grants and similar amounts paid (1,794,992 / 2,561,783), 14 Benefits paid (1,000,000 / 1,000,000), 15 Salaries (38,066,318 / 43,917,862), 16a Professional fundraising fees (0 / 0), 16b Total fundraising expenses (0 / 0), 17 Other expenses (34,855,186 / 52,120,675), 18 Total expenses (75,716,496 / 99,600,320), 19 Revenue less expenses (14,833,110 / 657,997)

Table with 4 columns: Description, Beginning of Current Year, and End of Year. Rows 20-22: 20 Total assets (383,575,543 / 440,167,272), 21 Total liabilities (56,294,166 / 43,781,732), 22 Net assets or fund balances (327,281,377 / 396,385,540)

Part II Signature Block

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 JOHN DANIEL GENERAL SECRETARY-TREASURER, Date 2025-11-14. Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date 2025-11-14, Check if self-employed, PTIN P01712644, Firm's name CALIBRE CPA GROUP PLLC, Firm's EIN 47-0900880, Firm's address 7501 WISCONSIN AVENUE SUITE 1200 WEST BETHESDA, MD 20814, Phone no. (202) 331-9880

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:

TO ENSURE A COOPERATIVE EFFORT DIRECTED TO FULLY DEVELOP AND DEMONSTRATE THE POSSIBILITIES OF WORKERS IN BUILDING TRADES, RAILROAD, PRODUCTION, BUS AND MASS TRANSIT AND SHIPYARD INDUSTRIES OF THE UNITED STATES AND CANADA AND TO PROTECT WORKERS' RIGHTS AS MEMBERS.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ including grants of \$) (Revenue \$)

THE ORGANIZATION REPRESENTED ITS MEMBERS IN CONTRACT NEGOTIATIONS TO ACHIEVE A HIGHER STANDARD OF LIVING.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe in Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, and Yes/No response columns. Rows include questions 1 through 21, with sub-questions 11a-e and 12a-b. Questions cover topics like political activities, lobbying, donor funds, and fundraising.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 22 through 38 regarding tax-exempt bond issues, excess benefit transactions, and related party transactions.

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and gaming winnings.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with 17 main rows and multiple sub-rows (a, b, etc.) for each. Includes questions about employee reporting, foreign accounts, prohibited transactions, and charitable contributions. Columns include question text, sub-headers (e.g., 2a, 2b), and response areas (Yes, No, or numerical values).

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year... 1b Enter the number of voting members included in line 1a, above, who are independent... 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?...

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?...

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed
18 Section 6104 requires an organization to make its Form 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records:

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee;	Officer	Key employee	Highest compensated employee			
(1) MICHAEL COLEMAN GENERAL PRESIDENT	40.00	X		X			511,753	0	54,549
(2) JOHN DANIEL GENERAL SECRETARY-TREASURE	40.00	X		X			276,606	0	36,286
(3) JEREMY R FERGUSON PRESIDENT - TRANSPORTATION	40.00	X		X			352,545	0	94,578
(4) DEREK EVANS 1ST GENERAL VICE PRESIDENT	4.00	X		X			73,839	0	5,568
(5) ARTHUR TOLENTINO 2ND GENERAL VICE PRESIDENT	4.00	X		X			58,746	0	26,773
(6) GARY MASINO 3RD GENERAL VICE PRESIDENT	4.00	X		X			6,797	0	3,278
(7) RICHARD H WERNER 3RD GENERAL VICE PRESIDENT	4.00	X		X			60,293	0	32,075
(8) BILLY KENYON 4TH GENERAL VICE PRESIDENT	4.00	X		X			67,336	0	12,278
(9) CHRISTOPHER L GRIFFEY 5TH GENERAL VICE PRESIDENT	4.00	X		X			181,629	0	29,331
(10) ROBERT BUTLER 5TH GENERAL VICE PRESIDENT	4.00	X		X			59,864	0	30,981
(11) RAY REASONS 6TH GENERAL VICE PRESIDENT	4.00	X		X			70,924	0	24,936
(12) LANCE DEYETTE 7TH GENERAL VICE PRESIDENT	4.00	X		X			48,975	0	13,237
(13) THOMAS DEBARTOLO 8TH GENERAL VICE PRESIDENT	4.00	X		X			58,597	0	18,702
(14) JASON PEDERSEN 9TH GENERAL VICE PRESIDENT	4.00	X		X			63,644	0	4,640
(15) STEPHEN LANGLEY 10TH GENERAL VICE PRESIDENT	4.00	X		X			29,678	0	6,546
(16) MATTHEW FAIRBANKS 11TH GENERAL VICE PRESIDENT	4.00	X		X			37,684	0	12,468
(17) CHADRICK J ADAMS VICE PRESIDENT - TRANSPORT	40.00	X		X			222,219	0	71,338

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee;	Officer	Key employee	Highest compensated employee			
(18) ALVY HUGHES VICE PRESIDENT - TRANSPORT	40.00	X		X			247,192	0	46,365
(19) BRENT LEONARD VICE PRESIDENT - TRANSPORT	40.00	X		X			247,192	0	46,365
(20) JOE M LOPEZ VICE PRESIDENT - TRANSPORT	40.00	X		X			247,192	0	46,365
(21) JAMIE C MODESITT VICE PRESIDENT - TRANSPORT	40.00	X		X			247,192	0	46,365
(22) DAVID B WIER JR VICE PRESIDENT - TRANSPORT	40.00	X		X			224,192	0	69,364
(23) GREGORY K HYNES NATIONAL LEGISLATIVE DIREC	40.00	X		X			247,192	0	46,364
(24) CHARLES J CASSITY ALTERNATE NATIONAL LEGISLA	40.00	X		X			232,138	0	43,805
(25) GARY W CREST VICE PRESIDENT - TRANSPORT	40.00	X		X			247,192	0	46,364
(26) JAMES C SANDOVAL VICE PRESIDENT - TRANSPORT	40.00	X		X			244,092	0	49,464
(27) JOSEPH POWELL DIRECTOR OF MEGA PROJECTS (RETIRED - JULY, 2024)	40.00				X		410,450	0	34,554
(28) DARRELL ROBERTS ASSISTANT TO THE GP	40.00				X		316,143	0	34,708
(29) THOMAS WIANT ASSISTANT TO THE GP	40.00				X		295,575	0	39,790
(30) WHITE SAMUEL DIRECTOR OF EDUCATION	40.00				X		242,316	0	37,440
(31) STEVE DODD DIRECTOR OF GOV'T AFFAIRS	40.00				X		295,819	0	36,458
(32) JAMEAL WALL DIRECTOR OF CANADIAN AFFAI	40.00				X		249,753	0	5,794
(33) JAMES WHITE DIRECTOR OF STRATEGIC CAMP	40.00				X		220,950	0	47,536
(34) JASON BENSON DIRECTOR OF ORGANIZING	40.00				X		313,394	0	27,336
(35) DAVID GOODSPEED DIRECTOR OF PRODUCTION	40.00				X		271,517	0	48,269
(36) THOMAS FISCHBACH DIRECTOR OF JURISDICTION	40.00				X		266,643	0	29,462
(37) LOUISE MEDINA DIRECTOR OF SPECIAL PROJEC	40.00				X		266,151	0	27,691
(38) PAUL PIMENTEL DIRECTOR OF COMMUNICATIONS	40.00				X		304,944	0	31,849
(39) PETER KENNEDY DIRECTOR OF RAILROAD	40.00				X		248,294	0	30,936
(40) CHRISTOPHER CARLOUGH DIRECTOR OF WELLNESS	40.00				X		301,861	0	31,849
(41) WARREN MAY CONTROLLER (RETIRED - DECEMBER, 2024)	40.00				X		179,381	0	27,304
(42) ANTHONY SIMON GENERAL CHAIRPERSON - TRAN	40.00					X	338,806	0	47,433
(43) JOSEPH M LAPRESTA GENERAL CHAIRPERSON - TRAN	40.00					X	249,263	0	39,127
(44) VINCENT TESSITORE JR VICE CHAIRPERSON - TRANSP	40.00					X	273,909	0	38,347
(45) JOHN M ELLIS GENERAL CHAIRPERSON - TRAN	40.00					X	254,449	0	0
(46) KEVIN C BRODAR GENERAL COUNSEL - TRANSPOR	40.00					X	276,243	0	82,513
1b Sub-Total									
c Total from continuation sheets to Part VII, Section A									
d Total (add lines 1b and 1c)						9,940,564	0	1,616,781	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **107**

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		No
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	Yes	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
PVC INDEPENDENCE LLC 6060 ROCKSIDE WOODS BLVD STE 402 INDEPENDENCE, OH 44131	LANDLORD - RENT	275,963
MINDING PS & QS LLC 15121 RED CLOVER DRIVE ROCKVILLE, MD 20853	SMART GENERAL CONVENTION	242,865
MAXIMUM TECHNOLOGIES 38 FIDDLERS GLEN CASTLETON, VA 22716	IT SERVICES	181,091
DONNA SILVERMAN CONSULTING LL 1811 14TH ST N ARLINGTON, VA 22209	CONSULTING	180,703
MCCRACKEN STEMERMAN AND HOLSBE 475 14TH STREET OAKLAND, CA 94612	LEGAL	180,045

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **9**

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants, and Other				
Amt Similar Amounts				
1a Federated campaigns		1a		
b Membership dues		1b		
c Fundraising events		1c		
d Related organizations		1d		
e Government grants (contributions)		1e		
f All other contributions, gifts, grants, and similar amounts not included above		1f	167,728	
g Noncash contributions included in lines 1a - 1f:\$		1g		
h Total. Add lines 1a-1f				167,728

Program Service Revenue		Business Code				
2a MEMBERSHIP DUES		900099	87,247,373	87,247,373		
b SALES OF SUPPLIES		900099	4,956,843	4,956,843		
c						
d						
e						
f All other program service revenue.						
g Total. Add lines 2a-2f.		92,204,216				

Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		7,425,050			7,425,050	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents	(i) Real					
		(ii) Personal					
		6b Less: rental expenses					
		6c Rental income or (loss)					
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory	(i) Securities	8,304,792				
		(ii) Other					
		7b Less: cost or other basis and sales expenses	8,331,827				
		7c Gain or (loss)	-27,035				
	d Net gain or (loss)		-27,035				-27,035
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18						
		8a					
8b Less: direct expenses							
c Net income or (loss) from fundraising events							
9a Gross income from gaming activities. See Part IV, line 19							
	9a						
	9b Less: direct expenses						
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances							
	10a						
	10b Less: cost of goods sold						
c Net income or (loss) from sales of inventory							

Other Revenue Misc Amt		Business Code				
11a REIMBURSEMENTS		900099	488,358	488,358		
b						
c						
d All other revenue						
e Total. Add lines 11a-11d			488,358			
12 Total revenue. See instructions			100,258,317	92,692,574	0	7,398,015

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	2,441,480			
2 Grants and other assistance to domestic individuals. See Part IV, line 22	120,303			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members	1,000,000			
5 Compensation of current officers, directors, trustees, and key employees	9,750,570			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	18,074,783			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	4,784,593			
9 Other employee benefits	7,426,053			
10 Payroll taxes	3,881,863			
11 Fees for services (non-employees):				
a Management				
b Legal	756,640			
c Accounting	242,944			
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	40,301			
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	5,900,983			
12 Advertising and promotion	1,556,410			
13 Office expenses	1,418,126			
14 Information technology	508,900			
15 Royalties				
16 Occupancy	915,509			
17 Travel	8,662,382			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	11,205,321			
20 Interest				
21 Payments to affiliates	2,322,326			
22 Depreciation, depletion, and amortization	800,859			
23 Insurance	555,000			
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a ORGANIZING	9,617,158			
b MEMBERS JOURNAL	952,341			
c LOCAL SUPPORT	19,517			
d				
e All other expenses	6,645,958			
25 Total functional expenses. Add lines 1 through 24e	99,600,320			
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part IX

		(A) Beginning of year		(B) End of year
Assets	1 Cash-non-interest-bearing	65,137,696	1	49,227,177
	2 Savings and temporary cash investments	6,667,771	2	12,572,644
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	4,337,894	4	5,566,840
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net	38,924	7	42,510
	8 Inventories for sale or use	142,531	8	237,669
	9 Prepaid expenses and deferred charges	600,061	9	263,425
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	9,211,586		
	b Less: accumulated depreciation	3,940,986		
	11 Investments—publicly traded securities	255,183,176	11	287,948,603
	12 Investments—other securities. See Part IV, line 11	15,765,356	12	16,649,463
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	30,545,573	15	62,388,341
16 Total assets: Add lines 1 through 15 (must equal line 33)	383,575,543	16	440,167,272	
Liabilities	17 Accounts payable and accrued expenses	1,495,154	17	1,710,020
	18 Grants payable		18	
	19 Deferred revenue	1,713,630	19	0
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D	53,085,382	25	42,071,712
	26 Total liabilities: Add lines 17 through 25	56,294,166	26	43,781,732
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	326,458,733	27	395,515,378
	28 Net assets with donor restrictions	822,644	28	870,162
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	327,281,377	32	396,385,540
33 Total liabilities and net assets/fund balances	383,575,543	33	440,167,272	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	100,258,317
2	Total expenses (must equal Part IX, column (A), line 25)	2	99,600,320
3	Revenue less expenses. Subtract line 2 from line 1	3	657,997
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	327,281,377
5	Net unrealized gains (losses) on investments	5	23,061,945
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	45,384,221
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (A))	10	396,385,540

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
2b	Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
2c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	Yes	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		No
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

Additional Data

Return to Form

Software ID:

Software Version:

Form 990, Special Condition Description:

Special Condition Description

If the organization answered "Yes" on Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" on Form 990, Part IV, Line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of the organization INTERNATIONAL ASSOCIATION OF SHEET METAL AIR RAIL AND TRANSPORTATION WORKERS	Employer identification number 46-4039786
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."
- Political campaign activity expenditures. See instructions ▶ \$ _____
- Volunteer hours for political campaign activities. See instructions _____

Part I-B Complete if the organization is exempt under section 501(c)(3).

- Enter the amount of any excise tax incurred by the organization under section 4955 \$ _____
- Enter the amount of any excise tax incurred by organization managers under section 4955 \$ _____
- If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
- a Was a correction made? Yes No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- Enter the amount directly expended by the filing organization for section 527 exempt function activities \$ _____
- Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ 2,316,200
- Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b..... \$ 2,316,200
- Did the filing organization file **Form 1120-POL** for this year? Yes No
- Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
(1) UTU PAC	24950 COUNTRY CLUB BLVD NORTH OLMSTED, OH 440705333	34-6701463		1,004,959
(2) SHEET METAL AIR RAIL AND TRANS UNION POLITICAL ACTION LEAGUE	1750 NEW YORK AVENUE 600 WASHINGTON, DC 20006	52-2256216		2,316,480
3				
4				
5				
6				

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)														
b Total lobbying expenditures to influence a legislative body (direct lobbying)														
c Total lobbying expenditures (add lines 1a and 1b)														
d Other exempt purpose expenditures														
e Total exempt purpose expenditures (add lines 1c and 1d)														
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:35%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width:65%;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
Not over \$500,000	20% of the amount on line 1e.													
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.													
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.													
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.													
Over \$17,000,000	\$1,000,000.													
g Grassroots nontaxable amount (enter 25% of line 1f)														
h Subtract line 1g from line 1a. If zero or less, enter -0-														
i Subtract line 1f from line 1c. If zero or less, enter -0-														
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No												

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1 Yes	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2 Yes	
3 Did the organization agree to carry over lobbying and political expenditures from the prior year?	3	No

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues .	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures. See Instructions	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions), and Part II-B, line 1. Also, complete this part for any additional information.

Return Reference	Explanation
PART I-C, LINE 2	CONTRIBUTIONS TO THE SHEET METAL AIR RAIL AND TRANS. UNION POLITICAL ACTION LEAGUE REPRESENT DUES MONEY RECEIVED AND TRANSFERED PROMPTLY BY THE FILING ORGANIZATION DIRECTLY TO A SEPARATE SEGREGATED FUND. IN ACCORDANCE WITH IRS TREASURY REGULATION 1.527-6(C), THIS DOES NOT CONSTITUTE AN EXPENDITURE FOR AN EXEMPT FUNCTION.
PART I-C, LINE 5	CONTRIBUTIONS TO THE UTU PAC REPRESENT VOLUNTARY MEMBER CONTRIBUTIONS RECEIVED AND TRANSFERED PROMPTLY BY THE FILING ORGANIZATION DIRECTLY TO A SEPARATE SEGREGATED FUND. IN ACCORDANCE WITH IRS TREASURY REGULATION 1.527-6(C), THIS DOES NOT CONSTITUTE AN EXPENDITURE FOR AN EXEMPT FUNCTION.

Additional Data

Return to Form

Software ID:
Software Version:

SCHEDULE D
(Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

Open to Public Inspection

(Rev. January 2025)
Department of the Treasury
Internal Revenue Service

▶ **Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**
▶ **Attach to Form 990.**

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

Name of the organization
INTERNATIONAL ASSOCIATION OF SHEET METAL
AIR RAIL AND TRANSPORTATION WORKERS

Employer identification number
46-4039786

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.
Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? Yes No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? Yes No

Part II Conservation Easements.
Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).
 Preservation of land for public use (e.g., recreation or education) Preservation of an historically important land area
 Protection of natural habitat Preservation of a certified historic structure
 Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.
Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ▶ \$ _____

(ii) Assets included in Form 990, Part X ▶ \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ▶ \$ _____

b Assets included in Form 990, Part X ▶ \$ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a** Public exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange programs
 - e** Other
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . . **Yes** **No**

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? **Yes** **No**
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|--|-----------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? **Yes** **No**
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment ▶
 - b** Permanent endowment ▶
 - c** Term endowment ▶
- The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i)** Unrelated organizations
- (ii)** Related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

- b** If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		4,039,560	1,498,465	2,541,095
d Equipment		5,172,026	2,442,521	2,729,505
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				5,270,600

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other _____		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments - Program Related.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col.(B) line 13.)		

Part IX Other Assets.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) CASH SURRENDER VALUE OF INSURANCE	2,040,558
(2) DUE FROM AFFILIATED ENTITIES	4,309,979
(3) POST RETIREMENT HEALTH CARE ASSET	25,167,469
(4) PENSION BENEFIT ASSET	28,357,624
(5) RIGHT OF USE ASSET - OPERATING LEASE	2,512,711
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.)	62,388,341

Part X Other Liabilities.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
DUE TO AFFILIATES	-32,065
AMOUNTS HELD FOR GENERAL COMMITTEES	17,637,486
AMOUNTS HELD FOR LEGISLATIVE BOARDS	5,343,090
ACCRUED POST RETIREMENT HEALTH CARE BENEFITS (TRANSPORTATION DIVISION)	6,230,052
AMOUNTS HELD FOR LOCALS	1,093,915
OPERATING LEASE LIABILITY	2,675,718
DUE TO SHEET METAL	2,014,450
DUE TO TRANSPORTATION DIVISION	7,109,066
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	42,071,712

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
PART X, LINE 2:	SMART ACCOUNTS FOR INCOME TAXES IN ACCORDANCE WITH THE ACCOUNTING STANDARDS CODIFICATION (ASC) TOPIC INCOME TAXES. THESE PROVISIONS PROVIDE CONSISTENT GUIDANCE FOR THE ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES RECOGNIZED IN AN ENTITY'S FINANCIAL STATEMENTS AND PRESCRIBE A THRESHOLD OF "MORE LIKELY THAN NOT" FOR RECOGNITION AND DERECOGNITION OF TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN. SMART PERFORMED AN EVALUATION OF UNCERTAIN TAX POSITIONS FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023, AND DETERMINED THAT THERE WERE NO MATTERS THAT WOULD REQUIRE RECOGNITION IN THE CONSOLIDATED FINANCIAL STATEMENTS OR THAT MAY HAVE AN EFFECT ON ITS TAX-EXEMPT STATUS. AS OF DECEMBER 31, 2024, THE STATUTE OF LIMITATIONS FOR TAX YEARS 2021 THROUGH 2023 REMAINS OPEN WITH THE U.S. FEDERAL JURISDICTION AND THE VARIOUS STATES AND LOCAL JURISDICTIONS IN WHICH SMART FILES RETURNS.

Additional Data

[Return to Form](#)

Software ID:

Software Version:

Statement of Activities Outside the United States

OMB No. 1545-0047

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.**

▶ **Attach to Form 990.**

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

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
INTERNATIONAL ASSOCIATION OF SHEET METAL
AIR RAIL AND TRANSPORTATION WORKERS

Employer identification number

46-4039786

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants or other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? **Yes** **No**

2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
(1) NORTH AMERICA	1	9	PROGRAM SERVICES	UNION BUSINESS	2,304,336
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
3a Sub-total	1	9			2,304,336
b Total from continuation sheets to Part I	0	0			0
c Totals (add lines 3a and 3b)	1	9			2,304,336

Part II Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter

3 Enter total number of other organizations or entities

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 16.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* Yes No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990)* Yes No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations. (see Instructions for Form 5471)* Yes No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)* . Yes No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* Yes No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990).* Yes No

Additional Data

Software ID:

Software Version:

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

**Schedule I
(Form 990)**

(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments and Individuals in the United States**

Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.

▶ **Attach to Form 990.**

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

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization
INTERNATIONAL ASSOCIATION OF SHEET METAL
AIR RAIL AND TRANSPORTATION WORKERS

Employer identification number
46-4039786

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) SHEET METAL POLITICAL EDUCATION LEAGUE 1750 NEW YORK AVENUE 600 WASHINGTON, DC 20006	52-2256216	527	2,316,480	0			PROGRAM SUPPORT
(2) SHEET METAL NORTHEAST REGIONAL COUNCIL 1157 ADAMS STREET DORCHESTER, MA 02124	86-2091145	501C5	125,000	0			PROGRAM SUPPORT

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 0
- 3** Enter total number of other organizations listed in the line 1 table 2

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1) DISASTER RELIEF CONTRIBUTIONS	20	120,303		CASH	
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Return Reference	Explanation
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Additional Data

[Return to Form](#)

Software ID:
Software Version:

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**

▶ **Attach to Form 990.**

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
INTERNATIONAL ASSOCIATION OF SHEET METAL
AIR RAIL AND TRANSPORTATION WORKERS

Employer identification number

46-4039786

Part I Questions Regarding Compensation

- 1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.
- | | |
|---|---|
| <input checked="" type="checkbox"/> First-class or charter travel
<input checked="" type="checkbox"/> Travel for companions
<input type="checkbox"/> Tax idemnification and gross-up payments
<input checked="" type="checkbox"/> Discretionary spending account | <input checked="" type="checkbox"/> Housing allowance or residence for personal use
<input type="checkbox"/> Payments for business use of personal residence
<input type="checkbox"/> Health or social club dues or initiation fees
<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |
|---|---|

b If any of the boxes on Line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|---|--|
| <input type="checkbox"/> Compensation committee
<input type="checkbox"/> Independent compensation consultant
<input type="checkbox"/> Form 990 of other organizations | <input type="checkbox"/> Written employment contract
<input checked="" type="checkbox"/> Compensation survey or study
<input type="checkbox"/> Approval by the board or compensation committee |
|---|--|

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If "Yes," on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?
- If "Yes," on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1a		
1b	Yes	
2		
3		
4a		No
4b		No
4c		No
5a		
5b		
6a		
6b		
7		
8		
9		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2, 1099-MISC compensation, and/or 1099-NEC			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 MICHAEL COLEMAN GENERAL PRESIDENT	(i)	392,017	0	119,736	29,613	24,936	566,302	0
	(ii)	0	0	0	0	0	0	0
2 JEREMY R FERGUSON PRESIDENT - TRANSPORTATION	(i)	352,545	0	0	64,967	29,611	447,123	0
	(ii)	0	0	0	0	0	0	0
3 JOSEPH POWELL DIRECTOR OF MEGA PROJECTS (RETIRED -	(i)	306,246	0	104,204	9,618	24,936	445,004	0
	(ii)	0	0	0	0	0	0	0
4 ANTHONY SIMON GENERAL CHAIRPERSON - TRAN	(i)	338,806	0	0	47,433	0	386,239	0
	(ii)	0	0	0	0	0	0	0
5 KEVIN C BRODAR GENERAL COUNSEL - TRANSPOR	(i)	276,243	0	0	52,127	30,386	358,756	0
	(ii)	0	0	0	0	0	0	0
6 DARRELL ROBERTS ASSISTANT TO THE GP	(i)	228,393	0	87,750	9,772	24,936	350,851	0
	(ii)	0	0	0	0	0	0	0
7 JASON BENSON DIRECTOR OF ORGANIZING	(i)	225,644	0	87,750	2,400	24,936	340,730	0
	(ii)	0	0	0	0	0	0	0
8 PAUL PIMENTEL DIRECTOR OF COMMUNICATIONS	(i)	217,194	0	87,750	6,913	24,936	336,793	0
	(ii)	0	0	0	0	0	0	0
9 THOMAS WIANT ASSISTANT TO THE GP	(i)	207,825	0	87,750	19,544	20,246	335,365	0
	(ii)	0	0	0	0	0	0	0
10 CHRISTOPHER CARLOUGH DIRECTOR OF WELLNESS	(i)	216,611	0	85,250	6,913	24,936	333,710	0
	(ii)	0	0	0	0	0	0	0
11 STEVE DODD DIRECTOR OF GOV'T AFFAIRS	(i)	208,069	0	87,750	11,522	24,936	332,277	0
	(ii)	0	0	0	0	0	0	0
12 DAVID GOODSPEED DIRECTOR OF PRODUCTION	(i)	183,767	0	87,750	23,333	24,936	319,786	0
	(ii)	0	0	0	0	0	0	0
13 JOHN DANIEL GENERAL SECRETARY-TREASURE	(i)	214,232	0	62,374	11,350	24,936	312,892	0
	(ii)	0	0	0	0	0	0	0
14 VINCENT TESSITORE JR VICE CHAIRPERSON - TRANSPO	(i)	273,909	0	0	38,347	0	312,256	0
	(ii)	0	0	0	0	0	0	0
15 THOMAS FISCHBACH DIRECTOR OF JURISDICTION	(i)	208,893	0	57,750	0	29,462	296,105	0
	(ii)	0	0	0	0	0	0	0
16 LOUISE MEDINA DIRECTOR OF SPECIAL PROJEC	(i)	208,401	0	57,750	0	27,691	293,842	0
	(ii)	0	0	0	0	0	0	0
17 CHADRICK J ADAMS VICE PRESIDENT - TRANSPORT	(i)	222,219	0	0	42,654	28,684	293,557	0
	(ii)	0	0	0	0	0	0	0
18 ALVY HUGHES VICE PRESIDENT - TRANSPORT	(i)	247,192	0	0	42,654	3,711	293,557	0
	(ii)	0	0	0	0	0	0	0
19 BRENT LEONARD VICE PRESIDENT - TRANSPORT	(i)	247,192	0	0	42,654	3,711	293,557	0
	(ii)	0	0	0	0	0	0	0
20 JOE M LOPEZ VICE PRESIDENT - TRANSPORT	(i)	247,192	0	0	42,654	3,711	293,557	0
	(ii)	0	0	0	0	0	0	0

(A) Name and Title		(B) Breakdown of W-2, 1099-MISC compensation, and/or 1099-NEC			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
21 JAMIE C MODESITT VICE PRESIDENT - TRANSPORT	(i)	247,192	0	0	42,654	3,711	293,557	0
	(ii)	0	0	0	0	- 0	- 0	0
22 DAVID B WIER JR VICE PRESIDENT - TRANSPORT	(i)	224,192	0	0	42,653	26,711	293,556	0
	(ii)	0	0	0	0	- 0	- 0	0
23 GREGORY K HYNES NATIONAL LEGISLATIVE DIREC	(i)	247,192	0	0	42,653	3,711	293,556	0
	(ii)	0	0	0	0	- 0	- 0	0
24 GARY W CREST VICE PRESIDENT - TRANSPORT	(i)	247,192	0	0	42,653	3,711	293,556	0
	(ii)	0	0	0	0	- 0	- 0	0
25 JAMES C SANDOVAL VICE PRESIDENT - TRANSPORT	(i)	244,092	0	0	42,653	6,811	293,556	0
	(ii)	0	0	0	0	- 0	- 0	0
26 JOSEPH M LAPRESTA GENERAL CHAIRPERSON - TRAN	(i)	249,263	0	0	35,416	3,711	288,390	0
	(ii)	0	0	0	0	- 0	- 0	0
27 WHITE SAMUEL DIRECTOR OF EDUCATION	(i)	184,566	0	57,750	12,504	24,936	279,756	0
	(ii)	0	0	0	0	- 0	- 0	0
28 PETER KENNEDY DIRECTOR OF RAILROAD	(i)	190,544	0	57,750	6,000	24,936	279,230	0
	(ii)	0	0	0	0	- 0	- 0	0
29 CHARLES J CASSITY ALTERNATE NATIONAL LEGISLA	(i)	232,138	0	0	40,094	3,711	275,943	0
	(ii)	0	0	0	0	- 0	- 0	0
30 JAMES WHITE DIRECTOR OF STRATEGIC CAMP	(i)	163,200	0	57,750	22,600	24,936	268,486	0
	(ii)	0	0	0	0	- 0	- 0	0
31 JAMEAL WALL DIRECTOR OF CANADIAN AFFAI	(i)	190,803	0	58,950	0	5,794	255,547	0
	(ii)	0	0	0	0	- 0	- 0	0
32 JOHN M ELLIS GENERAL CHAIRPERSON - TRAN	(i)	254,449	0	0	0	0	254,449	0
	(ii)	0	0	0	0	- 0	- 0	0
33 CHRISTOPHER L GRIFFEY 5TH GENERAL VICE PRESIDENT	(i)	181,629	0	0	4,395	24,936	210,960	0
	(ii)	0	0	0	0	- 0	- 0	0
34 WARREN MAY CONTROLLER (RETIRED - DECEMBER, 2024	(i)	177,881	1,500	0	21,070	6,234	206,685	0
	(ii)	0	0	0	0	- 0	- 0	0

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation
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Additional Data

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Software Version:

SCHEDULE O**(Form 990)**(Rev. January 2025)
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 instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**Name of the organization
INTERNATIONAL ASSOCIATION OF SHEET METAL
AIR RAIL AND TRANSPORTATION WORKERS**Employer identification number**

46-4039786

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6	THIS IS A MEMBERSHIP ORGANIZATION
FORM 990, PART VI, SECTION A, LINE 7A	MEMBERS ELECT THE OFFICERS
FORM 990, PART VI, SECTION B, LINE 11B	THE RETURN IS REVIEWED PRIOR TO SIGNING AND FILING
FORM 990, PART VI, SECTION B, LINE 12C	THE POLICY IS ISSUED ANNUALLY, MUST BE COMPLETED, SIGNED AND RETURNED
FORM 990, PART VI, SECTION B, LINE 15	SUBJECT TO BUDGET LIMITATIONS, INTERNATIONAL REPRESENTATIVES AND INTERNATIONAL ORGANIZERS SHALL BE PAID THE AVERAGE OF THE THIRTY HIGHEST PAID BUSINESS MANAGERS IN THE UNITED STATES AND CANADA; SALARY ADJUSTMENTS TO BE MADE ON JANUARY FIRST OF EACH YEAR, AND WHATEVER PERCENTAGE INCREASE IN SALARY THE INTERNATIONAL REPRESENTATIVES AND INTERNATIONAL ORGANIZERS RECEIVE, THE SAME PERCENTAGE INCREASE SHALL BE GRANTED TO ALL GENERAL OFFICERS AND INTERNATIONAL STAFF PERSONNEL.
FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION DOES NOT MAKE ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC.
FORM 990, PART XI, LINE 9:	OTHER POST RETIREMENT BENEFIT COSTS 45,384,221.
FORM 990, PART XII, LINE 2C:	THE PROCESS HAS NOT CHANGED.

Additional Data

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Software ID:

Software Version:

**SCHEDULE R
(Form 990)**

(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

Attach to Form 990.

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

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization
INTERNATIONAL ASSOCIATION OF SHEET METAL
AIR RAIL AND TRANSPORTATION WORKERS

Employer identification number

46-4039786

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) SHEET METAL WORERS STAFF PENSION PLAN 1750 NEW YORK AVENUE WASHINGTON, DC 20006 52-6061955	PENSION PLAN	DC	501A				No
(2) SMWIA STAFF RETIREE HEALTH FUND 1750 NEW YORK AVENUE WASHINGTON, DC 20006 52-6909050	RETIREMENT HEALTH FUND	DC	501(C)(9)				No
(3) SMW ACCIDENTAL DEATH AND DISMEMBERMENT PLAN 8403 ARLINGTON BLVD 300 FAIRFAX, VA 22031 52-1343750	DEATH BENEFIT FUND	DC	501(C)(9)				No
(4) UTU INSURANCE ASSOCIATION 24950 COUNTRY CLUB BLVD NORTH OLMSTED, OH 44070	INSURANCE	OH	501(C)(8)				No
(5) SMART DISCIPLINE INCOME PROTECTION PROGRAM 24950 COUNTRY CLUB BLVD NORTH OLMSTED, OH 44070 34-6701463	SUSPENSION BENEFITS	OH	501(C)(9)				No
(6) SMART GROUP VSTD PLAN 24950 COUNTRY CLUB BLVD NORTH OLMSTED, OH 44070 27-6365479	SHORT TERM DISABILITY BENEFITS	OH	501(C)(9)				No
(7) SMWIA OFFICE EMPLOYEE RETIREE HEALTH FUND 1750 NEW YORK AVENUE WASHINGTON, DC 20006 52-2040394	RETIREMENT HEALTH FUND	DC	501(C)(9)				No
(8) SMART TRANSPORTATION DIVISION STAFF RETIREE HEALTH FUND 24950 COUNTRY CLUB BLVD NORTH OLMSTED, OH 44070 34-1031303	RETIREMENT HEALTH FUND	OH	501(C)(9)				No

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1) SHEET METAL TRANSPORTATION CORP 1750 NEW YORK AVENUE WASHINGTON, DC 20006 52-1685528	TRAVEL AGENCY	DC	INT'L ASSOCIATION OF SHEET METAL AIR RAIL AND TRANSPORTATION WORKERS	C			100.000 %	Yes	

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a** Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity
- b** Gift, grant, or capital contribution to related organization(s)
- c** Gift, grant, or capital contribution from related organization(s)
- d** Loans or loan guarantees to or for related organization(s)
- e** Loans or loan guarantees by related organization(s)
- f** Dividends from related organization(s)
- g** Sale of assets to related organization(s)
- h** Purchase of assets from related organization(s)
- i** Exchange of assets with related organization(s)
- j** Lease of facilities, equipment, or other assets to related organization(s)
- k** Lease of facilities, equipment, or other assets from related organization(s)
- l** Performance of services or membership or fundraising solicitations for related organization(s)
- m** Performance of services or membership or fundraising solicitations by related organization(s)
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- o** Sharing of paid employees with related organization(s)
- p** Reimbursement paid to related organization(s) for expenses
- q** Reimbursement paid by related organization(s) for expenses
- r** Other transfer of cash or property to related organization(s)
- s** Other transfer of cash or property from related organization(s)

	Yes	No
1a	Yes	
1b		No
1c		No
1d	Yes	
1e		No
1f		No
1g		No
1h		No
1i		No
1j		No
1k		No
1l	Yes	
1m	Yes	
1n	Yes	
1o	Yes	
1p	Yes	
1q	Yes	
1r	Yes	
1s		No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

Return Reference

Explanation

Schedule R (Form 990) (Rev. 1-2025)

Additional Data[Return to Form](#)

Software ID:
Software Version: