Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public.

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

OMB No. 1545-0047

2023

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning 07-01-2023 , and ending 06-30-2024

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

C Name of organization
UNITED ASSOCIATION OF JOURNEYMEN & APPRENTICES OF THE PLUMBING & PIPE

Doing business as

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

Room/suite

City or town, state or province, country, and ZIP or foreign postal code
ANNAPOLIS, MD 21401

D Employer identification number
53-0159020

E Telephone number
(410) 269-2000

G Gross receipts $ 204,580,354

F Name and address of principal officer:
DERRICK KUALAPAI
THREE PARK PLACE
ANNAPOLIS,MD 21401

H(a) Is this a group return for subordinates? ☐ Yes ☑ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions.

H(c) Group exemption number

I Tax-exempt status: ☐ 501(c)(3) ☑ 501(c) (5) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: UA.ORG

K Form of organization: ☐ Corporation ☐ Trust ☐ Association ☑ Other INTERNATIONAL LABOR UNION

L Year of formation: 1889

M State of legal domicile: MD

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
LABOR ORGANIZATION GENERAL OFFICE

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	**3**	7
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	0
5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	**5**	134
6	Total number of volunteers (estimate if necessary)	**6**	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	**7b**	0

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	0	0
9	Program service revenue (Part VIII, line 2g)	133,618,510	142,862,831
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	13,787,652	13,012,830
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	21,623,492	22,714,915
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	169,029,654	178,590,576
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	34,790,739	39,157,918
14	Benefits paid to or for members (Part IX, column (A), line 4)	11,390,439	11,781,640
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	40,886,095	42,947,916
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) 0		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	40,928,847	51,893,246
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	127,996,120	145,780,720
19	Revenue less expenses. Subtract line 18 from line 12	41,033,534	32,809,856

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	462,244,971	492,211,309
21	Total liabilities (Part X, line 26)	250,694	214,827
22	Net assets or fund balances. Subtract line 21 from line 20	461,994,277	491,996,482

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
DERRICK KUALAPAI GENERAL SECRETARY-TREASURER
Type or print name and title

2025-05-08
Date

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☑ if self-employed	PTIN
		2025-05-08		P01236267

Firm's name CALIBRE CPA GROUP PLLC — Firm's EIN 47-0900880

Firm's address 7501 WISCONSIN AVENUE STE 1200W
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:

PROVIDING SERVICES AND BENEFITS TO 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 $)

PROVIDING SERVICES AND BENEFITS TO MEMBERS

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

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1		No
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions.	2		No
3	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*	3	Yes	
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5	Yes	
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D,* Part I	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D,* Part III	8		No
9	Did the organization report an amount in Part X, line 21 for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi endowments? *If "Yes," complete Schedule D, Part V*	10		No
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D,* Part VI.	11a	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b	Yes	
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		No
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	Yes	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		No
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a	Yes	
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b	Yes	
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15	Yes	
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		No
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions.	17		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21	Yes	

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L,* Part I	25a		
b	Is the organization 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	25b		
26	Did the organization report any amount on Part X, line 5 or 22 for receivables from or 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? *If "Yes," complete Schedule L, Part II*	26		No
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L,* Part III	27		No
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		No
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		No
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33	Yes	
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		No
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		No
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O.	38	Yes	

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 ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	174		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		Yes	

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

2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	**2a**	134		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?			**2b**	Yes
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			**3a**	No
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O*			**3b**	
4a	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)?			**4a**	Yes
b	If "Yes," enter the name of the foreign country: C A See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			**5a**	No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			**5b**	No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			**5c**	
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?			**6a**	No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			**6b**	
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			**7a**	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			**7b**	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			**7c**	
d	If "Yes," indicate the number of Forms 8282 filed during the year	**7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			**7e**	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			**7f**	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			**7g**	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			**7h**	
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?			**8**	
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?			**9a**	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			**9b**	
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	**10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	**10b**			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	**11a**			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	**11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			**12a**	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	**12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O.			**13a**	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	**13b**			
c	Enter the amount of reserves on hand	**13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?			**14a**	No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*			**14b**	
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.			**15**	No
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.			**16**	No
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.			**17**	

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

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	**1a**	7		
b	Enter the number of voting members included in line 1a, above, who are independent	**1b**	0		
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?				No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?				No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?				No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?				No
6	Did the organization have members or stockholders?			Yes	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?			Yes	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?			Yes	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?			Yes	
b	Each committee with authority to act on behalf of the governing body?			Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*				No

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

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	**10a**	Yes	
b	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?	**10b**	Yes	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	**11a**	Yes	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	**12a**		No
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	**12b**		
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	**12c**		
13	Did the organization have a written whistleblower policy?	**13**		No
14	Did the organization have a written document retention and destruction policy?	**14**	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	**15a**		No
b	Other officers or key employees of the organization	**15b**		No
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	**16a**	Yes	
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	**16b**	Yes	

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.

☐ Own website ☐ Another's website ☑ Upon request ☐ Other (explain in Schedule O)

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:
DERRICK KUALAPAI THREE PARK PLACE ANNAPOLIS,MD 21401 (410) 269-2000

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	Former			
(1) THOMAS BIGLEY DIR PLUMBING SERVICES	40.00	X		X				333,065	0	116,625
(2) PATRICK DOLAN JR DIR METAL TRADES DEPT	40.00	X		X				351,814	0	121,125
(3) BRIAN E FISHER DIRECTOR OF ORGANIZING	40.00	X		X				47,451	0	17,589
(4) WILLIAM GILBERT DIR PIPELINE & GAS DISTRI	40.00	X		X				333,814	0	116,625
(5) WENDELL HIBDON DIR ENERGY AND INFRASTR	40.00	X		X				334,090	0	116,625
(6) BRIAN KELLY DIRECTOR OF HVAC	40.00	X		X				333,574	0	116,625
(7) WILLIAM WELSH DIRECTOR OF TRADE JURIS	40.00	X		X				294,721	0	106,411
(8) MARK MCMANUS GENERAL PRESIDENT	40.00			X				496,200	0	159,547
(9) DERRICK KUALAPAI GENERAL SEC'Y-TREASURER/ADMINISTRATIVE ASST	40.00			X				370,364	0	125,322
(10) PATRICK H KELLETT GENERAL SEC'Y-TREASURER	40.00			X				435,868	0	143,682
(11) MICHAEL PLEASANT ASS'T GENERAL PRESIDENT	40.00			X				439,318	0	143,682
(12) JAMES TUCKER EXECUTIVE VICE PRESIDENT	40.00			X				335,574	0	116,625
(13) MICHAEL MULVANEY EXECUTIVE VICE PRESIDENT	40.00			X				376,047	0	126,614
(14) CHRIS HASLINGER ADMINISTRATIVE ASST	40.00			X				353,025	0	121,438
(15) ANTHONY GALLAGHER ADMINISTRATIVE ASST	40.00			X				341,209	0	118,783
(16) TERRY WEBB ADMIN ASST/CANADA	40.00			X				295,513	0	81,633
(17) KENNETH BROADBENT VICE PRESIDENT	40.00			X				133,101	0	75,281

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	Former			
(18) STEVEN BREITLOW VICE PRESIDENT	40.00			X				104,287	0	27,468
(19) DANIEL HENDRIX VICE PRESIDENT	40.00			X				119,523	0	29,703
(20) JAMES NOON VICE PRESIDENT	40.00			X				106,272	0	28,188
(21) GARY ARNOLD VICE PRESIDENT	40.00			X				131,608	0	30,880
(22) PETER GIBBONS VICE PRESIDENT	40.00			X				142,804	0	32,530
(23) LANCE ALBIN INT'L REPRESENTATIVE	40.00			X				294,725	0	106,411
(24) RICHARD N ALLEN INT'L REPRESENTATIVE	40.00			X				294,965	0	106,411
(25) BRADLEY BIRD INT'L REPRESENTATIVE	40.00			X				277,627	0	102,662
(26) HARRY BRETT INT'L REPRESENTATIVE	40.00			X				295,241	0	106,411
(27) KEVIN P CARDEN INT'L REPRESENTATIVE	40.00			X				295,241	0	106,411
(28) STEPHANE FAVRON INT'L REPRESENTATIVE	40.00			X				236,786	0	66,946
(29) KYLE HENDERSON INT'L REPRESENTATIVE	40.00			X				283,961	0	102,950
(30) ROBERT JOHNSON INT'L REPRESENTATIVE	40.00			X				294,961	0	106,411
(31) DARREN D JONES INT'L REPRESENTATIVE	40.00			X				291,221	0	106,411
(32) JOHN KIERCE INT'L REPRESENTATIVE	40.00			X				294,721	0	106,411
(33) JOHN KRUEGER JR INT'L REPRESENTATIVE	40.00			X				294,625	0	106,411
(34) THOMAS MCCARTHY INT'L REPRESENTATIVE	40.00			X				294,961	0	106,411
(35) GREG MITCHELL INT'L REPRESENTATIVE	40.00			X				236,786	0	66,892
(36) ROGER D MORGAN INT'L REPRESENTATIVE	40.00			X				295,237	0	106,411
(37) JOHN J MURPHY INT'L REPRESENTATIVE	40.00			X				295,237	0	106,411
(38) BRUCE A MYLES INT'L REPRESENTATIVE	40.00			X				236,786	0	66,460
(39) KENNETH RUGGLES INT'L REPRESENTATIVE	40.00			X				295,241	0	106,411
(40) RUSSELL SHELTON INT'L REPRESENTATIVE	40.00			X				294,721	0	106,411
(41) KURT W STEENHOEK INT'L REPRESENTATIVE	40.00			X				294,961	0	106,411
(42) AARON STOCKWELL INT'L REPRESENTATIVE	40.00			X				294,961	0	106,411
(43) HEIKO P WIECHERN INT'L REPRESENTATIVE	40.00			X				236,786	0	66,460
(44) EVAN WOODING INT'L REPRESENTATIVE	40.00			X				294,721	0	106,411
(45) TERENCE N SNOOKS DIR CANADIAN AFFAIRS	40.00				X			315,741	0	86,711
(46) JASON N POPE SR DIR OF INFORMATION TECH	40.00				X			336,588	0	116,878
(47) RAYMOND BOYD DIR EDUCATION & TRAINING	40.00				X			326,946	0	115,283
(48) RUSS BRECKENRIDGE DIR POL & LEG DEPT	40.00					X		333,441	0	116,403
(49) LARRY BULMAN SPECIAL REPRESENTATIVE	40.00					X		291,961	0	106,411
(50) CHRISTOPHER INGHRAM SPECIAL REPRESENTATIVE	40.00					X		287,935	0	105,114
(51) MIKE MIKICH SPECIAL REPRESENTATIVE	40.00					X		292,961	0	106,411
(52) JOSEPH ROHRER SR SPECIAL REPRESENTATIVE	40.00					X		300,376	0	107,765
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								14,919,663	0	5,108,923

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 75

		Yes	No
3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	**3**		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? *If "Yes," complete Schedule J for such individual*	**4**	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? *If "Yes," complete Schedule J for such person*	**5**		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
ODONOGHUE & ODONOGHUE 4748 WISCONSIN AVE NW WASHINGTON, DC 20016	LEGAL SERVICES	5,616,278
KELLY PRESS INC 1701 CABIN BRANCH ROAD CHEVERLY, MD 20785	PRINTING SERVICE	3,125,719
CONVENTION SERVICES UNLIMITED 1701 CABIN BRANCH DRIVE CHEVERLY, MD 20785	EVENT MANAGEMENT SERVICES	996,582
PRINT MANAGEMENT INC 3803 BAYSIDE CIRCLE BRADENTON, FL 34210	EDITORIAL SERVICES	917,598
INSIGHT DIRECT USA INC PO BOX 731069 DALLAS, MD 75373	COMPUTER EQUIPMENT	906,255

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 21

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 OtherAmt 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			
g Noncash contributions included in lines 1a - 1f:$	1g			
h **Total.** Add lines 1a-1f				
Program Service Revenue	Business Code			
2a MEMBERSHIP DUES & ASSESSMENTS	900099	142,621,994	142,621,994	
b SALE OF JEWELRY, DECALS	900099	240,837	240,837	
c				
d				
e				
f All other program service revenue.				
g **Total.** Add lines 2a–2f.	142,862,831			
3 Investment income (including dividends, interest, and other similar amounts)		11,212,718		11,212,718
4 Income from investment of tax-exempt bond proceeds				
5 Royalties				
	(i) Real	(ii) Personal		
6a Gross rents 6a	1,280,211			
b Less: rental expenses 6b	0			
c Rental income or (loss) 6c	1,280,211			
d Net rental income or (loss)		1,280,211		1,280,211
	(i) Securities	(ii) Other		
7a Gross amount from sales of assets other than inventory 7a	27,789,890			
b Less: cost or other basis and sales expenses 7b	25,989,778			
c Gain or (loss) 7c	1,800,112			
d Net gain or (loss)		1,800,112		1,800,112
8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18 . . . . 8a				
b Less: direct expenses 8b				
c Net income or (loss) from fundraising events . .				
9a Gross income from gaming activities. See Part IV, line 19 . . . 9a				
b Less: direct expenses 9b				
c Net income or (loss) from gaming activities . .				
10a Gross sales of inventory, less returns and allowances . . 10a				
b Less: cost of goods sold . . 10b				
c Net income or (loss) from sales of inventory . .				
Other Revenue	Business Code			
11a CANADIAN OPERATIONS	900099	11,623,437	11,623,437	
b REIMBURSEMENTS	900099	7,595,176	7,595,176	
OtherRevenueMiscAmt c OTHER INCOME	900099	2,216,091	2,216,091	
d All other revenue				
e **Total.** Add lines 11a–11d		21,434,704		
12 **Total revenue.** See instructions		178,590,576	164,297,535	0 14,293,041

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	38,488,536			
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	669,382			
4 Benefits paid to or for members	11,781,640			
5 Compensation of current officers, directors, trustees, and key employees	18,727,086			
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	14,575,000			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	2,471,478			
9 Other employee benefits	5,729,463			
10 Payroll taxes	1,444,889			
11 Fees for services (non-employees):				
a Management				
b Legal	9,957,794			
c Accounting	398,820			
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	1,108,671			
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	376,052			
12 Advertising and promotion	1,906,316			
13 Office expenses	994,631			
14 Information technology	2,322,002			
15 Royalties				
16 Occupancy	2,051,817			
17 Travel	1,779,665			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	3,657,877			
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,375,056			
23 Insurance	354,296			
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 POLITICAL EXPENSES	6,019,252			
b CANADIAN OPERATION	4,912,161			
c ORGANIZING EXPENSES	4,712,124			
d UA JOURNAL	4,006,915			
e All other expenses	5,959,797			
25 **Total functional expenses.** Add lines 1 through 24e	145,780,720			
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 ☐ 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		250	1	250
	2	Savings and temporary cash investments		105,845,806	2	55,164,808
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net			4	
	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		6,668,827	7	6,853,280
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges			9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 59,211,422			
	b	Less: accumulated depreciation	10b 19,281,436	39,561,732	10c	39,929,986
	11	Investments—publicly traded securities		275,643,466	11	346,632,792
	12	Investments—other securities. See Part IV, line 11		34,524,890	12	43,630,193
	13	Investments—program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11			15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		462,244,971	16	492,211,309
Liabilities	17	Accounts payable and accrued expenses			17	
	18	Grants payable			18	
	19	Deferred revenue			19	
	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		250,694	25	214,827
	26	**Total liabilities.** Add lines 17 through 25		250,694	26	214,827
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☐ **and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions			27	
	28	Net assets with donor restrictions			28	
		Organizations that do not follow FASB ASC 958, check here ▶ ☑ **and complete lines 29 through 33.**				
	29	Capital stock or trust principal, or current funds		461,994,277	29	491,996,482
	30	Paid-in or capital surplus, or land, building or equipment fund		0	30	0
	31	Retained earnings, endowment, accumulated income, or other funds		0	31	0
	32	Total net assets or fund balances		461,994,277	32	491,996,482
	33	Total liabilities and net assets/fund balances		462,244,971	33	492,211,309

Part XI Reconcilliation 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	178,590,576
2	Total expenses (must equal Part IX, column (A), line 25)	2	145,780,720
3	Revenue less expenses. Subtract line 2 from line 1	3	32,809,856
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	461,994,277
5	Net unrealized gains (losses) on investments	5	
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	-2,807,651
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column	10	491,996,482

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: ☐ Cash ☐ Accrual ☑ Other MODIFIED CASH 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?	2a		No
	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: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
	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: ☐ Separate basis ☑ Consolidated basis ☐ Both consolidated and separate basis			
c	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?	2c	Yes	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.			
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?	3a		No
b	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.	3b		

Additional Data

Return to Form

Software ID:

Software Version:

Form 990, Special Condition Description:

Special Condition Description

SCHEDULE C (Form 990)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶**Complete if the organization is described below.** ▶**Attach to Form 990 or Form 990-EZ.**
▶**Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2022

Open to Public Inspection

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
UNITED ASSOCIATION OF JOURNEYMEN & APPRENTICES OF THE PLUMBING & PIPE

Employer identification number
53-0159020

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."

2 Political campaign activity expenditures. See instructions ▶ $ 6,005,040

3 Volunteer hours for political campaign activities. See instructions

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

1 Enter the amount of any excise tax incurred by the organization under section 4955 $

2 Enter the amount of any excise tax incurred by organization managers under section 4955 $

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No

4a 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).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities $

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ $

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ $

4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No

5 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) CAPITOL HILL CLUB	300 FIRST ST SE WASHINGTON,DC 20003		10,000	10,000
(2) CONOR LEVEY	2419 N NEW JERSEY STREET INDIANAPOLIS,IN 46205		5,000	5,000
(3) DBV	291 HUBBARD LANE SUITE 172 LOUISVILLE,KY 40207		400,000	400,000
(4) DELAWARE BUILDING AND CONSTRUCTION	308 MARCUS COURT NEWARK,DE 19713		50,000	50,000
(5) DLCC	1401 K STREET NW SUITE 201 WASHINGTON,DC 20005		150,000	150,000
(6) ECONOMIC POLICY INSTITUTE	1225 EYE STREET NW SUITE 600 WASHINGTON,DC 20005		35,000	35,000
(7) FRIENDS OF MARIO MATTERA	PO BOX 2 ST JAMES,NY 11780		5,000	5,000
(8) FUTURE FORWARD PAC	611 PENNSYLVANIA AVE SE SUITE 14 WASHINGTON,DC 20003		500,000	500,000
(9) GLENGARIFF GROUP INC	1400 NW 4TH AVENUE FORT LAUDERDALE,FL 33311		36,500	36,500
(10) HOUSE MAJORITY PAC	100 13TH STREET NW WASHINGTON,DC 20005		1,250,000	1,250,000
(11) JACKSON LEGACY FUND	2937 54TH AVENUE SW SUITE A OLYMPIA,WA 98512		50,000	50,000
(12) KENNEDY FUND	119 1ST AVENUE S 320 SEATTLE,WA 98104		30,000	30,000
(13) MAINE SENATE DEMOCRATIC CO	PO BOX 2207 AUGUSTA,ME 04338		5,000	5,000
(14) NATIONAL LEAGUE OF CITIES	660 N CAPITOL STREET NW WASHINGTON,DC 20001		25,000	25,000
(15) REPUBLICAN MAIN STREET	401 FIRST STREET SE WASHINGTON,DC 20003		30,000	30,000
(16) SENATE MAJORITY PAC	700 13TH STREET NW WASHINGTON,DC 20005		1,000,000	1,000,000
(17) STANDING STRONG PAC	611 PENNSYLVANIA AVE SE WASHINGTON,DC 20003		50,000	50,000
(18) STROTHER NUCKELS STRATEGIES	9919 MERIDEN ROAD POTOMAC,MD 20854		2,040,040	2,040,040
(19) THE NATIONAL DEMOCRATIC CLUB	30 IVY STREET SW WASHINGTON,DC 20003		33,500	33,500
(20) UNITE THE COUINTRY PAC	PO BOX 15845 WASHINGTON,DC 20003		300,000	300,000

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.		

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? ☐ **Yes** ☐ **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) 2019	(b) 2020	(c) 2021	(d) 2022	(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) Yes	(a) No	(b) 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		No
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-A, LINE 1:	PROVIDED CONTRIBUTIONS TO FEDERAL AND NON-FEDERAL CANDIDATES THROUGHOUT THE UNITED STATES.

Additional Data

Return to Form

Software ID:

Software Version:

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ **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.**

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization
UNITED ASSOCIATION OF JOURNEYMEN & APPRENTICES OF THE PLUMBING & PIPE

Employer identification number
53-0159020

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:

	Yes	No
(i) Unrelated organizations . . . . . **3a(i)**		
(ii) Related organizations . . . . . **3a(ii)**		

b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? **3b**

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		11,705,561		11,705,561
b Buildings		43,514,288	16,313,678	27,200,610
c Leasehold improvements				
d Equipment		2,401,569	1,795,413	606,156
e Other		1,590,004	1,172,345	417,659
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* . . ▶				39,929,986

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) AFL-CIO HIT	7,899,413	C
(B) WTC CIF SMALL CAP 2000 FUND	19,596,414	C
(C) BELL INTERNATIONAL TRUST	16,114,366	C
(D) ULLICO INCORPORATED, CLASS A STOCK	20,000	C
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 12.)* ▶	43,630,193	

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)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 15.)* ▶	

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	
PAYROLL DEDUCTIONS	214,827
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 25.)* ▶	214,827

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 lV, 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:	THE UNITED ASSOCIATION ADHERES TO THE AUTHORITATIVE GUIDANCE RELATING TO ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES INCLUDED IN ASC TOPIC INCOME TAXES. THESE PROVISIONS PROVIDE CONSISTENT GUIDANCE FOR THE ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES RECOGNIZED IN AN ENTITY'S CONSOLIDATED FINANCIAL STATEMENTS (MODIFIED CASH BASIS) 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. THE UNITED ASSOCIATION PERFORMED AN EVALUATION OF UNCERTAIN TAX POSITIONS FOR THE PERIOD ENDED JUNE 30, 2024, AND DETERMINED THAT THERE WERE NO MATTERS THAT WOULD REQUIRE RECOGNITION IN THE CONSOLIDATED FINANCIAL STATEMENTS (MODIFIED CASH BASIS) OR THAT MAY HAVE AN EFFECT ON ITS TAX-EXEMPT STATUS. AS OF JUNE 30, 2024, THE STATUTE OF LIMITATIONS FOR THE TAX YEARS 2021 THROUGH 2023 REMAIN OPEN WITH THE U.S. FEDERAL JURISDICTION AND THE VARIOUS STATES AND LOCAL JURISDICTIONS WHERE A RETURN IS FILED.

Additional Data

Return to Form

Software ID:

Software Version:

SCHEDULE F (Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

▶ **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.**

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization
UNITED ASSOCIATION OF JOURNEYMEN & APPRENTICES OF THE PLUMBING & PIPE

Employer identification number
53-0159020

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 and 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 Activites 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	25	PROVIDING SERVICES AND BENEFITS TO MEMBERS	N/A	12,452,000
(2)						
(3)						
(4)						
(5)						
(6)						
(7)						
(8)						
(9)						
(10)						
(11)						
(12)						
(13)						
(14)						
(15)						
(16)						
(17)						
3a	Sub-total	1	25			12,452,000
b	Total from continuation sheets to Part I . . .	0	0			0
c	**Totals** (add lines 3a and 3b)	1	25			12,452,000

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)			NORTH AMERICA	ORGANIZING GRANTS	18,450	CHECK	0		
(2)			NORTH AMERICA	SOUVENIR PROGRAM AD FOR 125TH ANNIVERSARY	7,283	CHECK	0		
(3)			NORTH AMERICA	ORGANIZING GRANTS	643,280	CHECK	0		
(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 . . . . . ▶ 0

3 Enter total number of other organizations or entities . . . . . ▶ 4

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

Part V **Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

ReturnReference	Explanation

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)

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 the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization
UNITED ASSOCIATION OF JOURNEYMEN & APPRENTICES OF THE PLUMBING & PIPE

Employer identification number
53-0159020

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) 5 STATES PIPE TRADES ASSOCIATION 6350 N BROADWAY STE 1 DENVER,C O 80216	27-4198952	501(C)(5)	153,333	0			ORGANIZING GRANTS
(2) AET LOCAL 440 1521 BROOKVILLE CROSSING WAY INDIANAPOLIS,IN 46239	35-0585753	501(C)(5)	35,000	0			GRANT FOR APPRENTICESHIP CONTEST
(3) AFL-CIO TECH INSTITUTE 815 BLACK LIVES MATTER PLAZA NW WASHINGTON,DC 20006	87-1908508	501(C)(5)	10,000	0			SPONSOR FOR 12/2024 SUMMIT AT CES
(4) ALASKA STATE PIPE TRADES ASSN 1057 W 31ST AVE ANCHORAGE,AK 99518	93-0941082	501(C)(5)	641,667	0			OPERATING GRANTS
(5) AMEX GIFT CARD 4315 SOUTH 2700 WEST SALT LAKE CITY,UT 84184	00-0884594	N/A	10,046	0			HONOREE AWARD
(6) BOYS & GIRLS CLUBS OF METROPOLITAN BALTIMORE 2343 NORFOLK STREET BALTIMORE,MD 21230	26-4371125	501(C)(3)	10,000	0			LUNCH SPONSOR FOR 5/3/24 GOLF EVENT
(7) CMHAVE - HELMETS TO HARDHATS 815 16TH ST NW STE 600 WASHINGTON,DC 20006	43-1972568	501(C)(3)	13,500	0			GOLF SPONSORSHIP FOR OUR TROOPS
(8) DIABETES RESEARCH INSTITUTE FOUNDATION 1834 CONNECTICUT AVE NW STE 420 WASHINGTON,DC 20009	59-1361955	501(C)(3)	14,000	0			LABOR OF LOVE GOLF TOURNAMENT
(9) DISTRIBUTION CONTRACTORS ASSOCIATION 101 W RENNER ROAD RICHARDSON,TX 75082	73-0714965	501(C)(6)	10,000	0			2/24 CONVENTION SPONSORSHIP
(10) FLORIDA PIPE TRADES COUNCIL 13385 NW 45 AVE OPA LOCKA,FL 33054	59-6209635	501(C)(5)	1,493,333	0			OPERATING GRANTS
(11) GEORGIACAROLINAS PIPE TRADES ASSOCIATION C/O LOCAL UNION 150 1111 BROAD ST AUGUSTA,GA 30901	58-6054909	501(C)(12)	1,687,500	0			OPERATING GRANTS
(12) GULF COAST MULTI-STATE PIPE TRADES DISTRICT COUNCIL NO 1 VANCLEAVE,MS 39565	14-1876884	501(C)(5)	895,833	0			OPERATING GRANTS
(13) ILLINOIS PIPE TRADES 534 SOUTH SECOND STREET SPRINGFIELD,IL 62701	36-6080375	501(C)(5)	1,860,000	0			OPERATING GRANTS
(14) INDIANA STATE PIPE TRADES ASSO PO BOX 8916 FORT WAYNE,IN 46898916	35-0312151	501(C)(5)	1,191,667	0			OPERATING GRANTS
(15) INDUSTRIAL RELATIONS COUNCIL NFP 7065 VETERANS BLVD BURR RIDGE,IL 60527	88-0684835	501(C)(5)	25,000	0			CONTRIBUTION TO OPERATING ACCOUNT
(16) INTERNATIONAL WATER INITIATIVE FOR SANITATION AND HYGIENE INC AND HYGIENE TORONTO,ONTARIO,CA M1761	81-0960493	501(C)(3)	20,000	0			IMPROVEMENT OF WATER, SANITATION & HYGIENE
(17) KENTUCKY PIPE TRADES ASSOCIATION 781 ALLENRIDGE POINT LEXINGTON,KY 40510	31-1542217	501(C)(5)	1,249,033	0			SPONSOR & FOURSOMES FOR KPTA CONVENTION
(18) LOUISIANA (SOUTH CENTRAL AND SPECIAL) LOCAL UNION 141 7111 W BERT KOUNS INDUSTRIAL LOOP SHREVEPORT,LA 71129	64-0889191	501(C)(5)	1,575,000	0			OPERATING GRANTS
(19) MECHANICAL INDUSTRY ADVANCEMENT FUND 3 PARK PL ANNAPOLIS,MD 21401	38-4138858	501(C)(5)	125,000	0			FUNDING
(20) MESOTHELIOMA RESEARCH FOUNDATION OF AMERICA 3011 TOWNSGATE ROAD SUITE 450 WESTLAKE VILLAGE,CA 91361	33-0956493	501(C)(3)	6,350	0			SPONSOR FOR DC-16 10/9/23 SPORTING CLAYS EVENT
(21) MICHIGAN PIPE TRADES 1919 MACKEON RD B ANN ARBOR,MI 48103	23-7352117	501(C)(5)	1,145,833	0			OPERATING GRANTS
(22) MID-ATLANTIC PIPE TRADES ASSOCIATION 7050 OAKLAND MILLS ROAD 180 COLUMBIA,MD 21046	83-2785579	501(C)(5)	1,435,000	0			OPERATING GRANTS
(23) MIKVA CHALLENGE GRANT FOUNDATION INC ATTN ELLY LEMAN CHICAGO,IL 60604	52-2033353	501(C)(3)	50,000	0			SPONSOR MIKVA CHALLENGE RECEPTION-LEG CONF
(24) MINK PIPE TRADES ASSOCIATION 2501 WEST GRAND STREET SPRINGFIELD,MO 65802	43-1826840	501(C)(5)	631,000	0			SPONSORSHIP FOR BASS TOURNAMENT
(25) MINNESOTA PIPE TRADES ASSOCIATION 353 W 7TH STREET ROOM 106 ST PAUL,MN 55102	41-6033705	501(C)(5)	1,325,000	0			OPERATING GRANTS
(26) MOUNTAIN STATES PIPE TRADES ASSOCIATION 6350 BROADWAY DENVER,C O 80216	84-1000434	501(C)(5)	1,696,667	0			OPERATING GRANTS
(27) NABTU CONFERENCE FUND (NORTH AMERICA'S BUILDING TRADES UNIONS) 815 16TH STREET NW 600 WASHINGTON,DC 20006	47-6757796	501(C)(6)	20,000	0			SPONSOR FOR TRADES WOMEN BUILD NATIONS CONF.
(28) NEW ENGLAND STATE PIPE TRADES 1250 EAST MAIN STREET MERIDEN,CT 06450	22-2921877	501(C)(5)	931,667	0			OPERATING GRANTS
(29) NEW JERSEY STATE ASSOCIATION OF PIPE TRADES 2 IRON ORE ROAD AT RT 33 ENGLISHTOWN,NJ 07726	22-2415035	501(C)(5)	1,229,667	0			OPERATING GRANTS
(30) NEW YORK STATE PIPE TRADES ASSOCIATION PO BOX 312 GLENS FALLS,NY 12801	16-6053604	501(C)(5)	1,745,833	0			OPERATING GRANTS
(31) OHIO STATE ASSOCIATION 1228 CENTRAL PARKWAY CINCINNATI,OH 45202	31-1270975	501(C)(5)	2,154,167	0			OPERATING GRANTS
(32) PENNSYLVANIA STATE ASSOCIATION 14420 TOWNSEND ROAD PHILADELPHIA,PA 19154	23-6297154	501(C)(5)	1,225,000	0			OPERATING GRANTS
(33) PHCC NATIONAL ASSOCIATION 180 S WASHINGTON ST STE 100 FALLS CHURCH,VA 22046	53-0114670	501(C)(6)	10,000	0			US WORLD SKILLS COMPETITION SUPPORT
(34) PIPE LINE CONTRACTORS ASSOCIATION 2211 WILSON CHASE ARLINGTON,VA 22201	75-0756831	501(C)(6)	8,500	0			BREAKFAST SPONSOR PLCA CONVENTION 2/23
(35) PLUMBERS & STEAMFITTERS LOCAL 33 2501 BELL AVE DES MOINES,IA 50321	42-0836255	501(C)(5)	35,000	0			APPRENTICESHIP CONTEST GRANT
(36) PLUMBERS AND STEAMFITTERS LOCAL 44 3915 E MAIN AVENUE SPOKANE,WA 99202	91-0449325	501(C)(5)	35,000	0			ASSISTANCE FOR APPRENTICESHIP CONTEST
(37) S CALIFORNIA PIPE TRADES DISTRICT COUNCIL 16 501 SHATTO PLACE LOS ANGELES,CA 90020	95-1664056	501(C)(5)	650,000	0			OPERATING GRANTS
(38) SEMPER FI & AMERICA'S FUND 825 COLLEGE BOULEVARD OCEANSIDE,CA 92057	26-0086305	501(C)(3)	89,186	0			DONATION
(39) SOUTHWEST PIPE TRADES ASSOCIATION PO BOX 809 HARLINGEN,TX 78551809	20-3465106	501(C)(5)	1,675,000	0			OPERATING GRANTS
(40) ST PATRICK'S DAY PARADE-CHICAGO 1340 W WASHINGTON BLVD CHICAGO,IL 60616	36-3906115	501(C)(4)	7,500	0			2024 EMERALD SPONSORSHIP
(41) STEAMFITTERS 449 JATC 4731 CYPRESS ST PITTSBURGH,PA 15224	25-6069802	501(C)(5)	30,000	0			ASSISTANCE FOR 2023 APPRENTICESHIP CONTEST EXPS
(42) TENNESSEE STATE PIPE TRADES ASSOCIATION 220 SECONDARY RD NASHVILLE,TN 37207	62-1538616	501(C)(5)	1,696,000	0			OPERATING GRANTS
(43) THE HEROIC OF UNION LEAGUE INC 1501 LANCSTON BLVD STE 202 ARLINGTON,VA 22209	31-0784427	501(C)(6)	15,000	0			GOLD SPONSOR FOR LEADERSHIP CONFERENCE
(44) THE BELFAST-BELTWAY BOXING PROJECT PO BOX 34695 WASHINGTON,DC 205434695	80-0213668	501(C)(3)	7,500	0			SPONSOR TO SUPPORT BOXING PROGRAMS AT-RISKYOUTH
(45) THE PEGGY BROWNING FUND 100 S BROAD STREET PHILADELPHIA,PA 19110	23-2887086	501(C)(3)	10,000	0			SPONSOR FOR AWARDS DINNER
(46) TOYS FOR TOTS OF THE METROPOLITAN AREA 3330 NEW YORK AVE NE WASHINGTON,DC 20002	52-2016515	501(C)(3)	10,000	0			DONATION
(47) UA CANADIAN TRAINING FUND 442 GILMOUR STREET OTTAWA K2P 0R8 CA		501(C)(5)	30,000	0			APPRENTICESHIP CONTEST REIMBURSEMENT
(48) UA LOCAL UNION 100 PO BOX 1 MESQUITE,TX 75150	75-0500195	501(C)(5)	83,333	0			OPERATING GRANTS
(49) UA LOCAL UNION 12 1240 MASSACHUSETTS AVE BOSTON,MA 02125	04-1106780	501(C)(5)	108,333	0			OPERATING GRANTS
(50) UA LOCAL UNION 120 6305 HALLE DRIVE CLEVELAND,OH 44125	34-0553590	501(C)(5)	216,667	0			OPERATING GRANTS
(51) UA LOCAL UNION 130 8140 W WASHINGTON BLVD CHICAGO,IL 60607	33-3864336	501(C)(5)	288,333	0			OPERATING GRANTS
(52) UA LOCAL UNION 145 2764 COMMERCE BLVD GRAND JUNCTION,CO 81504	84-0284479	501(C)(5)	70,000	0			OPERATING GRANTS
(53) UA LOCAL UNION 16 4805 F STREET OMAHA,NE 68117	47-0199158	501(C)(5)	16,667	0			OPERATING GRANTS
(54) UA LOCAL UNION 178 3501 WEST GRAND SPRINGFIELD,MO 65802	44-0337546	501(C)(5)	46,667	0			OPERATING GRANTS
(55) UA LOCAL UNION 211 2121 W 13TH STREET SUITE DEER PARK,TX 77536	74-1084445	501(C)(5)	108,333	0			OPERATING GRANTS
(56) UA LOCAL UNION 281 15900 S LARAMIE AVE ALSIP,IL 60452	36-1808342	501(C)(5)	91,667	0			OPERATING GRANTS
(57) UA LOCAL UNION 314 8519 HILLCREST ROAD KANSAS CITY,MO 64138	51-0246150	501(C)(5)	43,333	0			OPERATING GRANTS
(58) UA LOCAL UNION 33 1111 6TH AVE DES MOINES,IA 50321	42-0573817	501(C)(5)	16,667	0			OPERATING GRANTS
(59) UA LOCAL UNION 343 220 PARADOX ROAD VACAVILLE,CA 95687	94-0925634	501(C)(5)	150,000	0			OPERATING GRANTS
(60) UA LOCAL UNION 367 1111 W 36TH STREET ANCHORAGE,AK 99518	92-0013284	501(C)(5)	25,000	0			OPERATING GRANTS
(61) UA LOCAL UNION 392 1228 CENTRAL PARKWAY CINCINNATI,OH 45210	31-0474230	501(C)(5)	59,302	0			ADDITIONAL ASSISTANCE FOR 2023 APPRENTICE TOOTHPAINT 2023
(62) UA LOCAL UNION 393 6209 SAN IGNACIO AVE SAN JOSE,CA 95119	94-0775045	501(C)(5)	120,000	0			OPERATING GRANTS
(63) UA LOCAL UNION 412 1400 SAN PEDRO DR SE ALBUQUERQUE,NM 87108	85-0061605	501(C)(5)	130,000	0			OPERATING GRANTS
(64) UA LOCAL UNION 420 14420 TOWNSEND ROAD PHILADELPHIA,PA 19154	23-1173155	501(C)(5)	225,000	0			OPERATING GRANTS
(65) UA LOCAL UNION 441 1501 N TOPEKA BLVD WICHITA,KS 672053537	82-0589106	501(C)(5)	150,000	0			OPERATING GRANTS
(66) UA LOCAL UNION 464 3375 OAK VIEW DRIVE OMAHA,NE 68144	47-0259803	501(C)(5)	81,250	0			OPERATING GRANTS
(67) UA LOCAL UNION 51 11 HEMINGWAY DRIVE E PROVIDENCE,RI 02915	06-1475010	501(C)(5)	120,000	0			OPERATING GRANTS
(68) UA LOCAL UNION 537 40 ENTERPRISE STREET SUITE 1 DORCHESTER,MA 02125	04-2760802	501(C)(5)	90,000	0			OPERATING GRANTS
(69) UA LOCAL UNION 550 46 ROCKLAND STREET BOSTON,MA 021282512	04-1859910	501(C)(5)	108,333	0			OPERATING GRANTS
(70) UA LOCAL UNION 638 3232 48TH AVE LONG ISLAND CITY,NY 11101	11-1538293	501(C)(5)	585,000	0			OPERATING GRANTS
(71) UA LOCAL UNION 669 1250 OAKLAND HILLS ROAD COLUMBIA,MD 21046	23-7152443	501(C)(5)	2,750,000	0			OPERATING GRANTS
(72) UA LOCAL UNION 68 1998 EPIC HOUSTON,TX 77249	74-1002709	501(C)(5)	91,667	0			OPERATING GRANTS
(73) UA LOCAL UNION 777 1250 EAST MAIN STREET MERIDEN,CT 064504806	22-2921877	501(C)(5)	165,000	0			GRANT FOR APPRENTICESHIP CONTEST
(74) UA LOCAL UNION 798 1000 E 80TH PL 483 S1930 E AVE TULSA,OK 74145	73-0569630	501(C)(5)	35,000	0			GRANT FOR 2024 APPRENTICESHIP CONTEST
(75) UA LOCAL UNION 9 1250 ROUTE 22 ROAD AT ROUTE 31 ENGLISHTOWN,NJ 07726	22-0583720	501(C)(5)	100,000	0			OPERATING GRANTS
(76) UNION HISTOIRES 8786 SMOKERISE DRIVE MACEDONIA,OH 44056	N/A		11,000	0			SPONSOR FOR 75TH ANNIVERSARY LOCAL133
(77) UNION SPORTSMEN'S ALLIANCE 4800 NORTHFIELD LN SPRING HILL,TN 37174	27-2345009	501(C)(3)	300,000	0			1ST QUARTER 2023 DUES
(78) UNION VETERANS COUNCIL 815 BLACK LIVES MATTER PLZ NW WASHINGTON,DC 20005	88-1296979	501(C)(5)	20,000	0			MEMBER DUES CONTRIBUTION
(79) UNITED SUICIDE SURVIVORS INTERNATIONAL 10122 BUENA VISTA DRIVE CONIFER,CO 80433	81-1426089	501(C)(3)	20,000	0			GOLD SPONSOR: LIVING BEYOND SUICIDE
(80) WASHINGTON STATE ASSOCIATION PO BOX 111360 TACOMA,WA 98411	91-0462121	501(C)(5)	916,667	0			OPERATING GRANTS
(81) WEST VIRGINIA STATE PIPE TRADES 593 CEDAR GROVE ROAD PARKERSBURG,WV 26104	55-0582055	501(C)(5)	933,333	0			OPERATING GRANTS
(82) WISCONSIN PIPE TRADES ASSOCIATION 11775 W PARKLAND AVE MILWAUKEE,WI 53224	39-1606922	501(C)(5)	1,137,500	0			OPERATING GRANTS

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 13

3 Enter total number of other organizations listed in the line 1 table 69

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)						
(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
PART I, LINE 2:	THE ORGANIZATION MAINTAINS RECORDS OF ALL GRANTS AND REQUIRES RECIPIENTS OF ORGANIZING AND APPRENTICESHIP CONTEST GRANTS TO ACCOUNT TO THE UA FOR HOW SUCH FUNDS ARE EXPENDED.

Additional Data

Return to Form

Software ID:

Software Version:

Schedule J (Form 990)

Department of the Treasury
Internal Revenue Service

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

2023

Open to Public Inspection

Name of the organization
UNITED ASSOCIATION OF JOURNEYMEN & APPRENTICES OF THE PLUMBING & PIPE

Employer identification number
53-0159020

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate 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.			
	☑ First-class or charter travel	☑ Housing allowance or residence for personal use		
	☑ Travel for companions	☑ Payments for business use of personal residence		
	☐ Tax idemnification and gross-up payments	☐ Health or social club dues or initiation fees		
	☐ Discretionary spending account	☐ 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	**1b**	Yes	
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?	**2**	Yes	
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.			
	☐ Compensation committee	☐ Written employment contract		
	☐ Independent compensation consultant	☐ Compensation survey or study		
	☐ Form 990 of other organizations	☑ 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?	**4a**		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**		No
c	Participate in, or receive payment from, an equity-based compensation arrangement?	**4c**		No
	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?	**5a**		
b	Any related organization?	**5b**		
	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?	**6a**		
b	Any related organization?	**6b**		
	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	**7**		
8	Were any amounts reported on Form 990, Part VII, paid or accured 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	**8**		
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	**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 MARK MCMANUS GENERAL PRESIDENT	(i)	445,587	0	50,613	111,904	47,643	655,747	0
	(ii)	0	0	0	0	0	0	0
2 MICHAEL PLEASANT ASS'T GENERAL PRESIDENT	(i)	383,296	0	56,022	96,039	47,643	583,000	0
	(ii)	0	0	0	0	0	0	0
3 PATRICK H KELLETT GENERAL SEC'Y-TREASURER	(i)	383,011	0	52,857	96,039	47,643	579,550	0
	(ii)	0	0	0	0	0	0	0
4 MICHAEL MULVANEY EXECUTIVE VICE PRESIDENT	(i)	323,155	0	52,892	80,789	45,825	502,661	0
	(ii)	0	0	0	0	0	0	0
5 DERRICK KUALAPAI GENERAL SEC'Y- TREASURER/ADMINISTRATI	(i)	317,988	0	52,376	79,497	45,825	495,686	0
	(ii)	0	0	0	0	0	0	0
6 CHRIS HASLINGER ADMINISTRATIVE ASST	(i)	300,649	0	52,376	75,613	45,825	474,463	0
	(ii)	0	0	0	0	0	0	0
7 PATRICK DOLAN JR DIR METAL TRADES DEPT	(i)	301,198	0	50,616	75,300	45,825	472,939	0
	(ii)	0	0	0	0	0	0	0
8 ANTHONY GALLAGHER ADMINISTRATIVE ASST	(i)	294,833	0	46,376	72,958	45,825	459,992	0
	(ii)	0	0	0	0	0	0	0
9 JASON N POPE SR DIR OF INFORMATION TECH	(i)	286,312	0	50,276	71,053	45,825	453,466	0
	(ii)	0	0	0	0	0	0	0
10 JAMES TUCKER EXECUTIVE VICE PRESIDENT	(i)	283,198	0	52,376	70,800	45,825	452,199	0
	(ii)	0	0	0	0	0	0	0
11 WENDELL HIBDON DIR ENERGY AND INFRASTR	(i)	283,198	0	50,892	70,800	45,825	450,715	0
	(ii)	0	0	0	0	0	0	0
12 WILLIAM GILBERT DIR PIPELINE & GAS DISTRI	(i)	285,198	0	48,616	70,800	45,825	450,439	0
	(ii)	0	0	0	0	0	0	0
13 BRIAN KELLY DIRECTOR OF HVAC	(i)	281,198	0	52,376	70,800	45,825	450,199	0
	(ii)	0	0	0	0	0	0	0
14 RUSS BRECKENRIDGE DIR POL & LEG DEPT	(i)	281,261	0	52,180	70,578	45,825	449,844	0
	(ii)	0	0	0	0	0	0	0
15 THOMAS BIGLEY DIR PLUMBING SERVICES	(i)	280,173	0	52,892	70,800	45,825	449,690	0
	(ii)	0	0	0	0	0	0	0
16 RAYMOND BOYD DIR EDUCATION & TRAINING	(i)	276,430	0	50,516	69,458	45,825	442,229	0
	(ii)	0	0	0	0	0	0	0
17 JOSEPH ROHRER SR SPECIAL REPRESENTATIVE	(i)	299,860	0	516	61,940	45,825	408,141	0
	(ii)	0	0	0	0	0	0	0
18 TERENCE N SNOOKS DIR CANADIAN AFFAIRS	(i)	265,741	0	50,000	79,257	7,454	402,452	0
	(ii)	0	0	0	0	0	0	0
19 HARRY BRETT INT'L REPRESENTATIVE	(i)	242,349	0	52,892	60,586	45,825	401,652	0
	(ii)	0	0	0	0	0	0	0
20 KEVIN P CARDEN INT'L REPRESENTATIVE	(i)	294,349	0	892	60,586	45,825	401,652	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 KENNETH RUGGLES INT'L REPRESENTATIVE	(i)	242,349	0	52,892	60,586	45,825	401,652	0
	(ii)	- 0	- 0	- 0	0	- 0	- 0	0
22 ROGER D MORGAN INT'L REPRESENTATIVE	(i)	242,345	0	52,892	60,586	45,825	401,648	0
	(ii)	- 0	- 0	- 0	0	- 0	- 0	0
23 JOHN J MURPHY INT'L REPRESENTATIVE	(i)	242,345	0	52,892	60,586	45,825	401,648	0
	(ii)	- 0	- 0	- 0	0	- 0	- 0	0
24 RICHARD N ALLEN INT'L REPRESENTATIVE	(i)	242,349	0	52,616	60,586	45,825	401,376	0
	(ii)	- 0	- 0	- 0	0	- 0	- 0	0
25 ROBERT JOHNSON INT'L REPRESENTATIVE	(i)	242,345	0	52,616	60,586	45,825	401,372	0
	(ii)	- 0	- 0	- 0	0	- 0	- 0	0
26 THOMAS MCCARTHY INT'L REPRESENTATIVE	(i)	242,345	0	52,616	60,586	45,825	401,372	0
	(ii)	- 0	- 0	- 0	0	- 0	- 0	0
27 KURT W STEENHOEK INT'L REPRESENTATIVE	(i)	242,345	0	52,616	60,586	45,825	401,372	0
	(ii)	- 0	- 0	- 0	0	- 0	- 0	0
28 AARON STOCKWELL INT'L REPRESENTATIVE	(i)	242,345	0	52,616	60,586	45,825	401,372	0
	(ii)	- 0	- 0	- 0	0	- 0	- 0	0
29 LANCE ALBIN INT'L REPRESENTATIVE	(i)	242,349	0	52,376	60,586	45,825	401,136	0
	(ii)	- 0	- 0	- 0	0	- 0	- 0	0
30 WILLIAM WELSH DIRECTOR OF TRADE JURIS	(i)	242,345	0	52,376	60,586	45,825	401,132	0
	(ii)	- 0	- 0	- 0	0	- 0	- 0	0
31 JOHN KIERCE INT'L REPRESENTATIVE	(i)	242,345	0	52,376	60,586	45,825	401,132	0
	(ii)	- 0	- 0	- 0	0	- 0	- 0	0
32 RUSSELL SHELTON INT'L REPRESENTATIVE	(i)	294,345	0	376	60,586	45,825	401,132	0
	(ii)	- 0	- 0	- 0	0	- 0	- 0	0
33 EVAN WOODING INT'L REPRESENTATIVE	(i)	242,345	0	52,376	60,586	45,825	401,132	0
	(ii)	- 0	- 0	- 0	0	- 0	- 0	0
34 JOHN KRUEGER JR INT'L REPRESENTATIVE	(i)	294,345	0	280	60,586	45,825	401,036	0
	(ii)	- 0	- 0	- 0	0	- 0	- 0	0
35 MIKE MIKICH SPECIAL REPRESENTATIVE	(i)	244,445	0	48,516	60,586	45,825	399,372	0
	(ii)	- 0	- 0	- 0	0	- 0	- 0	0
36 LARRY BULMAN SPECIAL REPRESENTATIVE	(i)	243,445	0	48,516	60,586	45,825	398,372	0
	(ii)	- 0	- 0	- 0	0	- 0	- 0	0
37 DARREN D JONES INT'L REPRESENTATIVE	(i)	240,845	0	50,376	60,586	45,825	397,632	0
	(ii)	- 0	- 0	- 0	0	- 0	- 0	0
38 CHRISTOPHER INGHRAM SPECIAL REPRESENTATIVE	(i)	235,755	0	52,180	59,289	45,825	393,049	0
	(ii)	- 0	- 0	- 0	0	- 0	- 0	0
39 KYLE HENDERSON INT'L REPRESENTATIVE	(i)	231,741	0	52,220	57,935	45,015	386,911	0
	(ii)	- 0	- 0	- 0	0	- 0	- 0	0
40 BRADLEY BIRD INT'L REPRESENTATIVE	(i)	227,347	0	50,280	56,837	45,825	380,289	0
	(ii)	- 0	- 0	- 0	0	- 0	- 0	0
41 TERRY WEBB ADMIN ASST/CANADA	(i)	245,413	0	50,100	74,179	7,454	377,146	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				
42 STEPHANE FAVRON INT'L REPRESENTATIVE	(i)	186,686	0	50,100	59,438	7,508	303,732	0
	(ii)	- 0	- 0	- 0	0	- 0	- 0	0
43 GREG MITCHELL INT'L REPRESENTATIVE	(i)	186,686	0	50,100	59,438	7,454	303,678	0
	(ii)	- 0	- 0	- 0	0	- 0	- 0	0
44 BRUCE A MYLES INT'L REPRESENTATIVE	(i)	186,686	0	50,100	59,438	7,022	303,246	0
	(ii)	- 0	- 0	- 0	0	- 0	- 0	0
45 HEIKO P WIECHERN INT'L REPRESENTATIVE	(i)	186,686	0	50,100	59,438	7,022	303,246	0
	(ii)	- 0	- 0	- 0	0	- 0	- 0	0
46 KENNETH BROADBENT VICE PRESIDENT	(i)	131,477	0	1,624	29,456	45,825	208,382	0
	(ii)	- 0	- 0	- 0	0	- 0	- 0	0
47 PETER GIBBONS VICE PRESIDENT	(i)	142,188	0	616	30,910	1,620	175,334	0
	(ii)	- 0	- 0	- 0	0	- 0	- 0	0
48 GARY ARNOLD VICE PRESIDENT	(i)	131,388	0	220	29,260	1,620	162,488	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
PART I, LINE 1A	FIRST CLASS TRAVEL, COMPANION TRAVEL, HOUSING ALLOWANCE, AND PAYMENT OF BUSINESS USE OF PERSONAL RESIDENCE ARE PAID PURSUANT TO THE UNITED ASSOCIATION EXPENSE POLICY FOR INTERNATIONAL OFFICERS, DEPARTMENT DIRECTORS AND SPECIAL REPRESENTATIVES AND THE UNITED ASSOCIATION EXPENSE POLICY FOR THE OFFICES OF GENERAL PRESIDENT, GENERAL SECRETARY-TREASURER AND ASSISTANT GENERAL PRESIDENT.

Additional Data

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SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or 990-EZ.
Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization
UNITED ASSOCIATION OF JOURNEYMEN & APPRENTICES OF THE PLUMBING & PIPE

Employer identification number
53-0159020

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6	INDIVIDUALS BECOME MEMBERS OF THE UNITED ASSOCIATION IN ACCORDANCE WITH A GOVERNING CONSTITUTION AND BY-LAWS. THE UNITED ASSOCIATION'S MEMBERS HAVE THE RIGHTS PROVIDED THEM IN THE CONSTITUTION AND AFFORDED THEM UNDER APPLICABLE LAW.
FORM 990, PART VI, SECTION A, LINE 7A	DELEGATES TO THE UNITED ASSOCIATION'S CONVENTION ELECT THE MEMBERS OF THE GOVERNING BODY.
FORM 990, PART VI, SECTION A, LINE 7B	CERTAIN DECISIONS OF THE GOVERNING BODY CAN BE APPEALED AT THE UNITED ASSOCIATION'S CONVENTION.
FORM 990, PART VI, SECTION B, LINE 11B	THE GOVERNING BODY OF THE UNITED ASSOCIATION REVIEWED THE 990 PRIOR TO ITS FILING.
FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION'S ANNUAL FINANCIAL DISCLOSURE STATEMENT DOL FORM LM-2 IS AVAILABLE FOR PUBLIC INSPECTION AT THE DOL WEBSITE.
FORM 990, PART XI, LINE 9:	LOSS ON HILLCREST RECEIVABLE -2,328,581. LOSS ON FOREIGN EXCHANGE -479,070.
FORM 990, PART XII, LINE 1:	NO CHANGES FROM PREVIOUS YEAR.
FORM 990, PART XII, LINE 2C:	THE PROCESS HAS NOT CHANGED FROM THE PRIOR YEARS.

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SCHEDULE R (Form 990)

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

2023

Open to Public Inspection

Name of the organization
UNITED ASSOCIATION OF JOURNEYMEN &
APPRENTICES OF THE PLUMBING & PIPE

Employer identification number
53-0159020

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
(1) PARK PLACE II TRUST 3 PARK PLACE ANNAPOLIS, MD 21401	BUSINESS TRUST	MD			
(2) UNITED ASSOCIATION MISSISSIPPI LANDING HOLDING COMPANY 3 PARK PLACE ANNAPOLIS, MD 21401 52-2307740	HOLDING COMPANY	MD			

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

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) Disproprtionate allocations? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership
(1) HILLCREST COUNTRY CLUB LIMITED PARTNERSHIP 4600 HILLCREST DRIVE HOLLYWOOD, FL 33021 52-2200343	COUNTRY CLUB	FL						No			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	(i) No
(1)HILLCREST COUNTRY CLUB INC 3 PARK PLACE ANNAPOLIS, MD 21401 52-2199901	REAL ESTATE	MD		C					No

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.

			Yes	No
1	During the tax year, did the orgranization 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	1a		No
b	Gift, grant, or capital contribution to related organization(s)	1b		No
c	Gift, grant, or capital contribution from related organization(s)	1c		No
d	Loans or loan guarantees to or for related organization(s)	1d	Yes	
e	Loans or loan guarantees by related organization(s)	1e		No
f	Dividends from related organization(s)	1f		No
g	Sale of assets to related organization(s)	1g		No
h	Purchase of assets from related organization(s)	1h		No
i	Exchange of assets with related organization(s)	1i		No
j	Lease of facilities, equipment, or other assets to related organization(s)	1j		No
k	Lease of facilities, equipment, or other assets from related organization(s)	1k		No
l	Performance of services or membership or fundraising solicitations for related organization(s)	1l		No
m	Performance of services or membership or fundraising solicitations by related organization(s)	1m		No
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		No
o	Sharing of paid employees with related organization(s)	1o		No
p	Reimbursement paid to related organization(s) for expenses	1p		No
q	Reimbursement paid by related organization(s) for expenses	1q		No
r	Other transfer of cash or property to related organization(s)	1r		No
s	Other transfer of cash or property from related organization(s)	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 VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate 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		Yes	No	

Part VII Supplemental Information

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

Return Reference	Explanation

Additional Data

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