



International Union of Operating Engineers

LOCAL UNIONS No. 15, 15-A, 15-B, 15-C & 15-D POLITICAL ACTION COMMITTEE

265 WEST 14th STREET * NEW YORK, NY 10011

Tel. WAtkins 9-5327
5328
5329

January 26, 2011

RECEIVED
2011 FEB - 1 AM 8:51
FEC MAIL CENTER

Ms. Kristin De Carmine
Senior Campaign Finance and Reviewing Analyst
Federal Election Commission
Reports Analysis Division
Washington, DC 20463

Re: I.U.O.E. Local 15 PAC (C00163956)

Dear Ms. De Carmine:

I.U.O.E. Local 15 PAC as a 527 entity under IRS internal revenue code is subject to tax and filing requirements of form 1120-POL. I.U.O.E. Local 15 PAC overpaid the estimated taxes during the years of 2008 and 2009. The amount of \$11,091.53 is a refund received from the IRS for the overpaid taxes.

The payments of estimated taxes were paid to HSBC Bank for deposit. We reported the payment of these taxes as a disbursement to HSBC bank with the note in the PURPOSE OF DISBURSEMENT box as "1120 POL TAX. (Please see the enclosed page 7 from 1st Quarter 2010 filing report).

Very truly yours,

Daniel J. Schneider
Treasurer

DJS/kaos

1780950307

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SCHEDULE B (FEC Form 3X)
ITEMIZED DISBURSEMENTS

Use separate schedule(s) for each category of the Detailed Summary Page

FOR LINE NUMBER: (check only one)

PAGE 7/7

21b 22 23 24 25 26
27 28a 28b 28c X 29 30b

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NAME OF COMMITTEE (In Full)

J.U.O.E LOCAL 15 POLITICAL ACTION COMMITTEE

A. Full Name (Last, First, Middle Initial) ARMAO, COSTA & RICCIARDI, CPAS, PC

Mailing Address 1055 FRANKLIN AVE #204

City GARDEN CITY State NY Zip Code 11530

Purpose of Disbursement ACCOUNTING FEES

001

Category/Type

Candidate Name

Office Sought: House Senate President Disbursement For: Primary General Other (specify)

State: District:

Transaction ID: SB29.4170 Date of Disbursement

01 / 26 / 2010

Amount of Each Disbursement this Period

915.00

B. Full Name (Last, First, Middle Initial) HSBC BANK USA

Mailing Address 80 EIGHTH AVE

City NEW YORK State NY Zip Code 10011

Purpose of Disbursement 1120-POL TAX

001

Category/Type

Candidate Name

Office Sought: House Senate President Disbursement For: Primary General Other (specify)

State: District:

Transaction ID: SB29.4171 Date of Disbursement

01 / 12 / 2010

Amount of Each Disbursement this Period

3875.00

SUBTOTAL of Disbursements This Page (optional)

4790.00

TOTAL This Period (last page this line number only)

4790.00

11030560872

Federal Election Commission
ENVELOPE REPLACEMENT PAGE FOR INCOMING DOCUMENTS
 The FEC added this page to the end of this filing to indicate how it was received.

Hand Delivered Date of Receipt

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Overnight Delivery Service (Specify): Shipping Date
 Next Business Day Delivery

Received from House Records & Registration Office Date of Receipt

Received from Senate Public Records Office Date of Receipt

Received from Electronic Filing Office Date of Receipt

Other (Specify): Date of Receipt or Postmarked


 PREPARER

2/1/11
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