



International Union of Operating Engineers

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

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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

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