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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 black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0047
2007
Open to Public Inspection

A For the 2007 calendar year, or tax year beginning 01-01-2007 and ending 12-31-2007

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization UNITE CULINARY WORKERS UNION 226 <hr/> Number and street (or P O box if mail is not delivered to street address) Room/suite 1630 SOUTH COMMERCE STREET <hr/> City or town, state or country, and ZIP + 4 LAS VEGAS, NV 89102	D Employer identification number 88-0028065 <hr/> E Telephone number (702) 386-5140 <hr/> F Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) ▶
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◆ **Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).**

G Web site: ▶ WWW.CULINARYUNION226.ORG

J Organization type (check only one) ▶ 501(c) (5) ◀ (insert no) 4947(a)(1) or 527

K Check here if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than 25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 30,621,566

H and **I** are not applicable to section 527 organizations
H(a) Is this a group return for affiliates? Yes No
H(b) If "Yes" enter number of affiliates ▶ _____
H(c) Are all affiliates included? Yes No (If "No," attach a list See instructions)
H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No
I Group Exemption Number ▶ 8177
M Check if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF)

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions.)

	Description			Amount
Revenue	1 Contributions, gifts, grants, and similar amounts received			
	a Contributions to donor advised funds	1a		
	b Direct public support (not included on line 1a)	1b		
	c Indirect public support (not included on line 1a)	1c		
	d Government contributions (grants) (not included on line 1a)	1d		
	e Total (add lines 1a through 1d) (cash \$ _____ noncash \$ _____)	1e		
	2 Program service revenue including government fees and contracts (from Part VII, line 93) .	2		
	3 Membership dues and assessments	3		23,772,383
	4 Interest on savings and temporary cash investments	4		5,227,461
	5 Dividends and interest from securities	5		
	6a Gross rents	6a		
	b Less rental expenses	6b		
	c Net rental income or (loss) subtract line 6b from line 6a	6c		
	7 Other investment income (describe ▶)	7		
	8a Gross amount from sales of assets other than inventory	(A) Securities		(B) Other
		8a		
b Less cost or other basis and sales expenses		8b		
c Gain or (loss) (attach schedule)		8c		
d Net gain or (loss) Combine line 8c, columns (A) and (B)	8d			
9 Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>	a Gross revenue (not including \$ _____ of contributions reported on line 1b)	9a		
	b Less direct expenses other than fundraising expenses	9b		
	c Net income or (loss) from special events Subtract line 9b from line 9a	9c		
	10a Gross sales of inventory, less returns and allowances	10a		
b Less cost of goods sold	10b			
c Gross profit or (loss) from sales of inventory (attach schedule) Subtract line 10b from line 10a	10c			
11 Other revenue (from Part VII, line 103)	11		1,621,722	
12 Total revenue Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11	12		30,621,566	
Expenses	13 Program services (from line 44, column (B))	13		22,860,168
	14 Management and general (from line 44, column (C))	14		
	15 Fundraising (from line 44, column (D))	15		
	16 Payments to affiliates (attach schedule)	16		
	17 Total expenses Add lines 16 and 44, column (A)	17		22,860,168
Net Assets	18 Excess or (deficit) for the year Subtract line 17 from line 12	18		7,761,398
	19 Net assets or fund balances at beginning of year (from line 73, column (A))	19		13,025,206
	20 Other changes in net assets or fund balances (attach explanation) 	20		-4,532,476
	21 Net assets or fund balances at end of year Combine lines 18, 19, and 20	21		16,254,128

Part II Statement of Functional Expenses

All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others (See the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.

	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a Grants paid from donor advised funds (attach Schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22a			
22b Other grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22b			
23 Specific assistance to individuals (attach schedule)	23			
24 Benefits paid to or for members (attach schedule)	24			
25a Compensation of current officers, directors, key employees etc Listed in Part V-A (attach schedule)	25a	203,889	203,889	
b Compensation of former officers, directors, key employees etc listed in Part V-B (attach schedule)	25b			
c Compensation and other distributions not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)	25c			
26 Salaries and wages of employees not included on lines 25a, b and c	26			
27 Pension plan contributions not included on lines 25a, b and c	27			
28 Employee benefits not included on lines 25a - 27	28			
29 Payroll taxes	29			
30 Professional fundraising fees	30			
31 Accounting fees	31			
32 Legal fees	32			
33 Supplies	33			
34 Telephone	34			
35 Postage and shipping	35			
36 Occupancy	36			
37 Equipment rental and maintenance	37			
38 Printing and publications	38			
39 Travel	39			
40 Conferences, conventions, and meetings	40			
41 Interest	41			
42 Depreciation, depletion, etc (attach schedule)	42			
43 Other expenses not covered above (itemize)				
a EXPENSES	43a			
b SEE LM-2 ATTACHED LESS	43b			
c OFFICERS COMPENSATION	43c	22,656,279	22,656,279	
d	43d			
e	43e			
f	43f			
g	43g			
44 Total functional expenses. Add lines 22a through 43g (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44	22,860,168	22,860,168	0 0

Joint Costs. Check if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ _____, (ii) the amount allocated to Program services \$ _____, (iii) the amount allocated to Management and general \$ _____, and (iv) the amount allocated to Fundraising \$ _____

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

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose? LABOR UNION All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)	Program Service Expenses (Required for 501(c)(3) and (4) orgs, and 4947(a)(1) trusts, but optional for others.)
a TO ORGANIZE ALL WORKERS, TO SECURE IMPROVED WAGES, HOURS, WORKING CONDITIONS, AND OTHER ECONOMIC ADVANTAGES THROUGH NEGOTIATIONS AND COLLECTIVE BARGAINING (Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/>	22,860,168
b (Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/>	
c (Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/>	
d (Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/>	
e Other program services (attach schedule) (Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/>	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	22,860,168

Part IV Balance Sheets (See the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year	
Assets	45 Cash—non-interest-bearing		45		
	46 Savings and temporary cash investments		46		
	47a Accounts receivable	47a			
	b Less allowance for doubtful accounts	47b		47c	
	48a Pledges receivable	48a			
	b Less allowance for doubtful accounts	48b		48c	
	49 Grants receivable			49	
	50a Receivables from current and former officers, directors, trustees, and key employees (attach schedule)			50a	
	b Receivables from other disqualified persons (as defined under section 4958(c)(3)(B) (attach schedule)			50b	
	51a Other notes and loans receivable (attach schedule)	51a			
	b Less allowance for doubtful accounts	51b		51c	
	52 Inventories for sale or use			52	
	53 Prepaid expenses and deferred charges			53	
	54a Investments—publicly-traded securities <input type="checkbox"/> Cost <input type="checkbox"/> FMV			54a	
	b Investments—other securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV			54b	
55a Investments—land, buildings, and equipment basis	55a				
b Less accumulated depreciation (attach schedule)	55b		55c		
56 Investments—other (attach schedule)			56		
57a Land, buildings, and equipment basis	57a				
b Less accumulated depreciation (attach schedule)	57b		57c		
58 Other assets, including program-related investments (describe <input type="checkbox"/> _____)		13,740,072	58 <input type="checkbox"/>	17,028,101	
59 Total assets (must equal line 74) Add lines 45 through 58		13,740,072	59	17,028,101	
Liabilities	60 Accounts payable and accrued expenses		60		
	61 Grants payable		61		
	62 Deferred revenue		62		
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63		
	64a Tax-exempt bond liabilities (attach schedule)		64a		
	b Mortgages and other notes payable (attach schedule)		64b		
	65 Other liabilities (describe <input type="checkbox"/> _____)		714,866	65 <input type="checkbox"/>	773,973
66 Total liabilities Add lines 60 through 65		714,866	66	773,973	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74				
	67 Unrestricted		67		
	68 Temporarily restricted		68		
	69 Permanently restricted		69		
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 70 through 74				
	70 Capital stock, trust principal, or current funds		70		
	71 Paid-in or capital surplus, or land, building, and equipment fund		71		
	72 Retained earnings, endowment, accumulated income, or other funds		13,025,206	72	16,254,128
	73 Total net assets or fund balances Add lines 67 through 69 or lines 70 through 72 (Column (A) must equal line 19 and column (B) must equal line 21)		13,025,206	73	16,254,128
	74 Total liabilities and net assets / fund balances Add lines 66 and 73		13,740,072	74	17,028,101

Part VI Other Information (continued)

Yes No

82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?
82b If "Yes," you may indicate the value of these items here
83a Did the organization comply with the public inspection requirements for returns and exemption applications?
83b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?
84a Did the organization solicit any contributions or gifts that were not tax deductible?
84b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?
85 501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?
85b Did the organization make only in-house lobbying expenditures of \$2,000 or less?
85c Dues assessments, and similar amounts from members
85d Section 162(e) lobbying and political expenditures
85e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices
85f Taxable amount of lobbying and political expenditures (line 85d less 85e)
85g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?
85h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?
86 501(c)(7) orgs. Enter a Initiation fees and capital contributions included on line 12
86b Gross receipts, included on line 12, for public use of club facilities
87 501(c)(12) orgs. Enter a Gross income from members or shareholders
87b Gross income from other sources
88a At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3?
88b At any time during the year, did the organization directly or indirectly own a controlled entity within the meaning of section 512(b)(13)?
89a 501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911, section 4912, section 4955
89b 501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year?
89c Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958
89d Enter Amount of tax on line 89c, above, reimbursed by the organization
89e All organizations. At any time during the tax year was the organization a party to a prohibited tax shelter transaction?
89f All organizations. Did the organization acquire direct or indirect interest in any applicable insurance contract?
89g For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?

90a List the states with which a copy of this return is filed
90b Number of employees employed in the pay period that includes March 12, 2007 (See instructions) 147

91a The books are in care of D TAYLOR Telephone no (702) 385-2131
1630 S COMMERCE
Located at LAS VEGAS, NV ZIP + 4 89102

91b 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)?
If "Yes," enter the name of the foreign country
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts

Part VI Other Information (continued)

c At any time during the calendar year, did the organization maintain an office outside of the United States? 91c Yes No

If "Yes," enter the name of the foreign country

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year 92

Part VII Analysis of Income-Producing Activities (See the instructions.)

Note: Enter gross amounts unless otherwise indicated.

Table with 5 columns: (A) Business code, (B) Amount, (C) Exclusion code, (D) Amount, (E) Related or exempt function income. Rows include Program service revenue, Membership dues and assessments, Interest on savings and temporary cash investments, etc.

Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)

Table with 2 columns: Line No., Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes.

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)

Table with 5 columns: (A) Name, address, and EIN of corporation, partnership, or disregarded entity; (B) Percentage of ownership interest; (C) Nature of activities; (D) Total income; (E) End-of-year assets.

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

NOTE: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Part XI Information Regarding Transfers To and From Controlled Entities Complete only if the organization is a controlling organization as defined in section 512(b)(13)

				Yes	No
106 Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity					No
	(A) Name and address of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer	
a					
b					
c					
Totals					

				Yes	No
107 Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity					No
	(A) Name and address of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer	
a					
b					
c					
Totals					

		Yes	No
108 Did the organization have a binding written contract in effect on August 17, 2006 covering the interests, rents, royalties and annuities described in question 107 above?			

Please Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.		
	*****		2008-10-09
	Signature of officer		Date
	D TAYLOR SECRETARY TREASURER Type or print name and title		

Paid Preparer's Use Only	Preparer's signature DONALD R LAYTON CPA	Date 2008-10-14	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN (See Gen Inst W)
	Firm's name (or yours if self-employed), address, and ZIP + 4 LAYTON LAYTON & TOBLER LLP CPAS 606 SOUTH NINTH STREET LAS VEGAS, NV 891017013			EIN Phone no (702) 384-1995

Additional Data**Software ID:****Software Version:****EIN:** 88-0028065**Name:** UNITE CULINARY WORKERS UNION 226**Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:**

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
KENNETH ADAMSON 6820 SHEFFIELD DR LAS VEGAS, NV 89108	E BOARD 47 00	48,280	10,642	3,914
GEO CONDA ARGUELLO-KLINE 8785 LIBERTY VALLE DR LAS VEGAS, NV 89123	PRESIDENT 47 00	85,267	0	5,278
DARIAN BERRY 3047 LOGGIA CT LAS VEGAS, NV 89117	V PRES 1 00	0	8,228	975
EMIGDIO CERVANTES 3517 HADDOCK N LAS VEGAS, NV 89030	E BOARD 1 00	0		630
VINICIO DELANUEZ 6141 BABSON AVE LAS VEGAS, NV 89110	TRUSTEE 1 00	0	0	55
LIONEL FLEMING 1112 WYATT AVE LAS VEGAS, NV 89106	INSIDE GUARD 1 00	0	0	100
POM FRITZ 825 N LAMB BLVD SPC 233 LAS VEGAS, NV 89110	TRUSTEE 1 00	0	0	1,010
TERRI FURTADO 8208 MISTY ISLAND DR LAS VEGAS, NV 89145	E BOARD 1 00	0	0	1,020
TERRANCE GETLER 8201 GLISTENING RUSH ST LAS VEGAS, NV 89131	E BOARD 1 00	0	0	1,245
MARIA KUBIAK 1731 MONTE ALBAN N LAS VEGAS, NV 89031	E BOARD 45 00	49,695	10,713	2,197

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
D TAYLOR 7612 SPRUCE RUN CT LAS VEGAS, NV 89128	SEC /TREAS 45 00	20,647	9,260	12,440

Form 990, Part VI, Line 80b - If "Yes", enter the name of the organization and whether it is exempt or nonexempt:

Name of the Organization	Exempt	Nonexempt
LOCAL JOINT EXECUTIVE BOARD	X	
TRUST	X	
BARTENDERS PENSION TRUST	X	
CULINARY TRAINING ACADEMY	X	
IMMIGRANT WORKERS CITIZENSHIP	X	

TY 2007 General Explanation Attachment**Name:** UNITE CULINARY WORKERS UNION 226**EIN:** 88-0028065

Identifier	Return Reference	Explanation
GENERAL RETURN INFORMATION		DUE TO DIFFICULTY ATTACHING THE FOR FOLLOW THE FORM 990 BY MAIL

Identifier

Return Reference

Explanation

GENERAL ELECTIONS

TY 2007 Other Assets Schedule

Name: UNITE CULINARY WORKERS UNION 226

EIN: 88-0028065

Description	Beginning of Year Amount	End of Year Amount
SEE LM-2 ATTACHED	13,740,072	17,028,101

TY 2007 Other Changes in Net Assets Schedule

Name: UNITE CULINARY WORKERS UNION 226

EIN: 88-0028065

Description	Amount
INCREASE IN ACCOUNTS RECEIVABLE	75,961
PURCHASE OF FIXED ASSETS	228,134
INCREASE IN LOANS RECEIVABLE	960
INCREASE IN OTHER ASSETS	3,133
DECREASE IN US TREASURY	-3,505,004
DECREASE IN PER CAPITA DUE TO H E R E I U	-59,107
SALE OF INVESTMENTS	-1,276,553

TY 2007 Other Liabilities Schedule

Name: UNITE CULINARY WORKERS UNION 226

EIN: 88-0028065

Description	Beginning of Year Amount	End of Year Amount
SEE LM-2 ATTACHED	714,866	773,973