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Form 990-EZ

Department of the Treasury
Internal Revenue Service

Short Form
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)

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990 All other organizations with gross receipts less than $1,000,000 and total assets less than $2,500,000 at the end of the year may use this form

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

OMB No 1545-1150

2008

Open to Public Inspection

A For the 2008 calendar year, or tax year beginning Oct 1 **, 2008, and ending** Sept 30 **, 200 9**

B Check if applicable.
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Termination
- ☐ Amended return
- ☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization
CWA LOCAL 7500

Number and street (or P O box, if mail is not delivered to street address) Room/suite
101 S FAIRFAX AVENUE

City or town, state or country, and ZIP + 4
SIOUX FALLS, SD 57103

D Employer identification number
46 0226812

E Telephone number
(605) 336-7505

F Group Exemption Number . . ▶

• ***Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).***

G Accounting method ☑ Cash ☐ Accrual
Other (specify) ▶

I Website: ▶

J Organization type (check only one)– ☑ 501(c) ( ) ◀(insert no.) ☐ 4947(a)(1) or ☐ 527

H Check ▶ ☑ if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

K Check ▶ ☐ if the organization is not a section 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 Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if $1,000,000 or more, file Form 990 instead of Form 990-EZ ▶ $ 92212.59

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

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	78646.27
	4	Investment income	4	13566.32
	5a	Gross amount from sale of assets other than inventory 5a		
	b	Less: cost or other basis and sales expenses 5b		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)	5c	
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from **gaming**, check here ▶ ☐		
	a	Gross revenue (not including $ _____ of contributions reported on line 1) 6a		
	b	Less: direct expenses other than fundraising expenses 6b		
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	
	7a	Gross sales of inventory, less returns and allowances 7a		
	b	Less: cost of goods sold 7b		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
	8	Other revenue (describe ▶ See Statement 1)	8	15872.91
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ▶	9	108085.50
Expenses	10	Grants and similar amounts paid (attach schedule)	10	6765.65
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	62239.11
	13	Professional fees and other payments to independent contractors	13	
	14	Occupancy, rent, utilities, and maintenance	14	8434.76
	15	Printing, publications, postage, and shipping	15	4006.71
	16	Other expenses (describe ▶ See Statement 3)	16	25376.27
	17	**Total expenses.** Add lines 10 through 16 ▶	17	106822.50
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	1263.
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	127639.
	20	Other changes in net assets or fund balances (attach explanation)	20	0.
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ▶	21	128902.

Part II Balance Sheets. If Total assets on line 25, column (B) are $2,500,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	122740.	22	122902
23	Land and buildings	0.	23	0.
24	Other assets (describe ▶)	6000.	24	6000
25	**Total assets**	128740.	25	128902
26	**Total liabilities** (describe ▶)	1101.	26	0.
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	127639.	27	128902

P 9

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

What is the organization's primary exempt purpose? _____

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.

Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)

28 _____

(Grants $ _____) If this amount includes foreign grants, check here ▶ ☐ **28a** N/A

29 _____

(Grants $ _____) If this amount includes foreign grants, check here ▶ ☐ **29a** N/A

30 _____

(Grants $ _____) If this amount includes foreign grants, check here ▶ ☐ **30a** N/A

31 Other program services (attach schedule)

(Grants $ _____) If this amount includes foreign grants, check here ▶ ☐ **31a** N/A

32 Total program service expenses (add lines 28a through 31a) ▶ **32** N/A

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated. (See the instructions for Part IV.)

(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	(e) Expense account and other allowances
Ross Boone 5415 W DARDANELLA RD Sioux Falls SD 57106	Executive Board	1125.00	0	114.00
Rozanne DuBois 4009 S April Place Sioux Falls, SD 57103	President	34707.16	0	481.16
Donielle DuBois 4009 S April Place Sioux Falls, SD 57103	Executive Board	472.60	0	0
Amy Hansen 3604 S. GATEWAY BLVD Sioux Falls,SD 57106	Executive Board	375.00	0	0
Lisa Hicks 624 S. 2ND AVE Sioux Falls SD 57104	Vice President	12088.98		152.00
Yvette Hinrickson 46845 266TH STREET Sioux Falls SD 57106	Executive Board	366.00		
Keith Keel PO BOX 90332 Sioux Falls SD 57109	Executive Board	1661.76		
Jeanette Manseau 417 S. SUMMIT AVE #2 Sioux Falls SD 57104	Secretary/Treasurer	8303.75		311.70
Robert Sleight 222 N LAKE AVE Sioux Falls SD 57104	Executive Board	1705.00		
Darren White 6409 W. 46TH ST Sioux Falls SD 57106	Executive Board	375.00		
		61180.25	0	1058.86

Part V Other Information (Note the statement requirements in the instructions for Part VI.)

			Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	33		✓
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	34		✓
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but **not** reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.			
a	Did the organization have unrelated business gross income of $1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?	35a		✓
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	35b		✓
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N	36		✓
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a			
b	Did the organization file **Form 1120-POL** for this year?	37b		✓
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee **or** were any such loans made in a prior year and still unpaid at the start of the period covered by this return?	38a		✓
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ _____ ; section 4912 ▶ _____ ; section 4955 ▶ _____			
b	Section 501(c)(3) and (4) organizations. 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? If "Yes," complete Schedule L, Part I	40b		✓
c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____			
d	Enter amount of tax on line 40c reimbursed by the organization ▶ _____			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T.	40e		✓

41 List the states with which a copy of this return is filed. ▶ _____

42a The books are in care of ▶ _____ Telephone no. ▶ (____) _____

Located at ▶ _____ ZIP + 4 ▶ _____

			Yes	No
b	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.**	42b		✓
c	At any time during the calendar year, did the organization maintain an office outside of the U.S.? If "Yes," enter the name of the foreign country: ▶ _____	42c		✓

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041**—Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43

			Yes	No
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44		✓
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ	45		✓

Part VI **Section 501(c)(3) organizations only.** All section 501(c)(3) organizations must answer questions 46–49 and complete the tables for lines 50 and 51.

		Yes	No
46	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		✓
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		✓
48	Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		✓
49a	Did the organization make any transfers to an exempt non-charitable related organization?		✓
b	If "Yes," was the related organization(s) a section 527 organization?		✓

50 Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than $100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over $100,000 ▶				

51 Complete this table for the five highest compensated independent contractors who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than $100,000	(b) Type of service	(c) Compensation
NONE		
Total number of other independent contractors each receiving over $100,000 ▶		

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.

Roxanne DuBois — Signature of officer — Date: 1/21/10

ROZANNE DUBOIS, PRESIDENT — Type or print name and title

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed ▶ ☐	Preparer's Identifying Number (See instructions)
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶		EIN ▶	
		Phone no. ▶ ( )	

May the IRS discuss this return with the preparer shown above? See instructions ▶ ☒ Yes ☐ No

1/13/10

Statement 1
Form 990-EZ, Part 1, Line 8
Other Revenue

Miscellaneous Income ..... $ 1,577.60

Deposit	SERVICE FIRST FCU	3,000.00		3,000 00
Deposit	United States Treasury	127 81		3,127 81
Deposit	SERVICE FIRST FCU	8.75		3,136 56
Deposit	SF BELL FEDERAL CREDIT UNION	10,000 00		13,136.56
Deposit	SIF	1,158.75		14,295.31
				14,295.31
TOTAL				**15,872.921**

1/13/10

Statement 2
Form 990-EZ, Part 1, Line 10
Grants and Similar Amounts Paid

Payments to Affiliates

Name:	Aberdeen CLU	
Amount:		$ 75.60
Name:	Sioux Falls Trade And Labor	
Amount:		$ 4,144.45
Name:	State and Fed AFL-CIO	
Amount:		$ 2,090.50
Name:	Pierre AFL-CIO	
Amount:		$ 455.10
	Total payments to Affiliates	$ 6,765.65
	Total grants and similar amounts paid	$ 6,765.65

1/13/10

Statement 3
Form 990-EZ, Part 1, Line 16
Other Expenses

Bank Service Charge	$	79.00
Leadership School	$	191.51
Community Service	$	304.76
Organizing	$	420.24
Contributions	$	441.60
Officer Training	$	838.80
Bargaining	$	908.88
Conferences	$	1,952.00
Steward's Training	$	3,650.85
Public Relations	$	47.69
October Budget	$	68.00
New Members	$	100.00
Door Prizes	$	303.90
Steward's Plan	$	350.00
Luncheon	$	549.94
Orientation	$	570.82
Retirement Gifts	$	1,600.00
SUB TOTAL	$	12,377.99
Other Expenses :		
Withdrawal and Transfer of Funds From CD's and savings	$	12,998.28
TOTAL	$	25,376.27

01/13/2010

Statement 4
Form 990-EZ, Part 11, Line 24
Other Assets

	Beginning	Ending
60 Shares of Sioux Falls Trades and Labor Stock	$ 6,000.00	$ 6,000.00
TOTAL	$ 6,000.00	$ 6,000.00

1/13/2010

Statement 5
Form 990-EZ, Part 11, Line 26
Total Liabilities

	Beginning	Ending
Payroll taxes Payable	$ 1,101.00	$ 0.00
TOTAL	$ 1,101.00	$ 0.00

1/13/2010

Statement 5
Form 990-EZ, Part V
Regarding Transfers Associated with Personal Benefit Contracts

(a) Did the organization, during the year, receive any funds. Directly or in directly, to pay premiums On a personal benefit contract? NO

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit Contract? NO