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A For the 2009 calendar year, or tax year beginning 10-01-2009, and ending 09-30-2010				
B Check if applicable	Please use IRS label or print or type. See Specific Instructions.	C Name of organization COMMUNICATIONS WORKERS OF AMERICA LOCAL 2055		D Employer identification number  52-1374449
Address change		Number and street (or P O box, if mail is not delivered to street address) Room/suite 900 LEE STREET HUNTINGTON SQUARE ROOM/SUITE 1212		E Telephone number  (304) 342-2023
Name change				
Initial return		City or town, state or country, and ZIP + 4 CHARLESTON, WV 25301		F Group Exemption Number 
Terminated				
Amended return				
Application pending				




<b>Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).</b>	<b>G</b> Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ▶
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<b>I Website:</b> N/A		<b>H Check</b> <input checked="" type="checkbox"/> if the organization is <b>not</b> required to attach Schedule B (Form 990, 990-EZ, or 990-PF)
<b>J Tax-Exempt status</b> (check only one)— <input checked="" type="checkbox"/> 501(c)(5)  (insert no.)  4947(a)(1) or  527		

**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 Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.

<b>L</b> Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$500,000 or more, file Form 990 instead of Form 990-EZ	<b>\$</b>	214,928
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<b>Part I</b>	<b>Revenue, Expenses, and Changes in Net Assets or Fund Balances</b> (See the instructions for Part I )
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Revenue		1	2
1	Contributions, gifts, grants, and similar amounts received . . . . .	1	15,339
2	Program service revenue including government fees and contracts . . . . .	2	
3	Membership dues and assessments . . . . .	3	199,560
4	Investment income . . . . .	4	29
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) . . . . .	5c	
6	Special events and activities (complete applicable parts of Schedule G) If any amount is from <b>gaming</b> , 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  _____)	8	
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 . . . . . 	9	214,928

Expenses	<b>10</b>	Grants and similar amounts paid (attach schedule) 	<b>10</b>	44,355
	<b>11</b>	Benefits paid to or for members	<b>11</b>	
	<b>12</b>	Salaries, other compensation, and employee benefits	<b>12</b>	117,143
	<b>13</b>	Professional fees and other payments to independent contractors	<b>13</b>	5,775
	<b>14</b>	Occupancy, rent, utilities, and maintenance	<b>14</b>	
	<b>15</b>	Printing, publications, postage, and shipping	<b>15</b>	2,731
	<b>16</b>	Other expenses (describe  )	<b>16</b>	59,570
	<b>17</b>	<b>Total expenses.</b> Add lines 10 through 16	<b>17</b>	229,574

Net Assets	<b>18</b>	Excess or (deficit) for the year (Subtract line 17 from line 9)	. . . . .	<b>18</b>	-14,646
	<b>19</b>	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)	. . . . .	<b>19</b>	55,563
	<b>20</b>	Other changes in net assets or fund balances (attach explanation)	. . . . .	<b>20</b>	
	<b>21</b>	Net assets or fund balances at end of year Combine lines 18 through 20	. . . . .	<b>21</b>	40,917

**Part II Balance Sheets**—If Total assets on line 25, column (B) are \$1,250,000 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 . . . . .	54,645	22 40,985
23	Land and buildings . . . . .		23
24	Other assets (describe  _____)	918	24
25	<b>Total assets</b> . . . . .	55,563	25 40,985
26	<b>Total liabilities</b> (describe  _____)		26 68
27	<b>Net assets or fund balances</b> (line 27 of column (B) <b>must</b> agree with line 21) .	55,563	27 40,917

[illegible]

Part VOther Information (Note the statement requirements in the instructions for Part V.)		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	No
34	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes . . . . .	34	No
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but <b>not</b> reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T . . . . .		
a	Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033 (e) notice, reporting, and proxy tax requirements? . . . . .	35a	No
b	If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? . . . . .	35b	
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N . . . . .	36	No
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶	37a	
b	Did the organization file <b>Form 1120-POL</b> for this year? . . . . .	37b	No
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee <b>or</b> were any such loans made in a prior year and still outstanding at the end of the period covered by this return? . . .	38a	No
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 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it 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 . . . . .	40b	
c	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . ▶ _____		
d	Section 501(c)(3) and 501(c)(4) organizations 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	No
41	List the states with which a copy of this return is filed ▶ _____		
42a	The organization's books are in care of ▶ THE ORGANIZATION Telephone no ▶ (304) 342-2023 900 LEE STREET Located at ▶ CHARLESTON, WV ZIP + 4 ▶ 253011721		
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 <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.</b>	42b	No
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	No
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> —Check here . . . . . ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶ 43		
44	Did the organization maintain any donor advised funds? If "Yes", Form 990 must be completed instead of Form 990-EZ.	44	No
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	No

Part VI

Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.  
All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

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	Yes	No
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		
48	Is the organization a school 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?		
49b	If "Yes," was the related organization a section 527 organization?		

50 Complete this table for the organization's 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

50(f) Total number of other employees paid over \$100,000 . . . . .

51 Complete this table for the organization's 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

51(d) Total number of other independent contractors each receiving over \$100,000 . . . . .

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.				
	Signature of officer *****		Date 2011-01-21		
Paid Preparer's Use Only	Preparer's signature LINDA S THOMAS		Date 2011-01-21	Check if self-employed <input type="checkbox"/>	Preparer's identifying number (See instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4 THOMAS & THOMAS PC 4440-100 SPRINGFIELD ROAD GLEN ALLEN, VA 23060				EIN 
					Phone no (804) 346-4406
May the IRS discuss this return with the preparer shown above? See instructions <input type="checkbox"/> Yes <input type="checkbox"/> No					

TY 2009 Compensation Explanation

**Name:** COMMUNICATIONS WORKERS OF AMERICA  
LOCAL 2055

**EIN:** 52-1374449

Person Name	Explanation
ELAINE HARRIS	

**TY 2009 Grants and Similar Amounts Paid Schedule**

**Name:** COMMUNICATIONS WORKERS OF AMERICA  
LOCAL 2055

**EIN:** 52-1374449

<b>Item No.</b>	1
<b>Class of Activity</b>	
<b>Donee's Name</b>	WEST VIRGINIA AFL-CIO
<b>Donee's Address</b>	
<b>Amount (FMV)</b>	
<b>Purpose of Payment to Affiliate</b>	
<b>Relationship</b>	
<b>Description</b>	
<b>Book Value</b>	
<b>How BV Determined</b>	
<b>How FMV Determined</b>	
<b>Date of Gift</b>	

Item No.	2
Class of Activity	
Donee's Name	COMMUNICATIONS WORKERS OF AMERICA
Donee's Address	
Amount (FMV)	
Purpose of Payment to Affiliate	
Relationship	
Description	
Book Value	
How BV Determined	
How FMV Determined	
Date of Gift	



TY 2009 Other Assets Schedule

**Name:** COMMUNICATIONS WORKERS OF AMERICA  
LOCAL 2055  
**EIN:** 52-1374449

Description	Beginning of Year Amount	End of Year Amount
EMPLOYEE ADVANCES	918	
	918	

**TY 2009 Other Expenses Schedule****Name:** COMMUNICATIONS WORKERS OF AMERICA

LOCAL 2055

**EIN:** 52-1374449

Description	Amount
EXPENSES	
ADVERTISING	235
PROMOTIONAL	9,284
TELEPHONE	765
OFFICE SUPPLIES & EXPENSE	1,107
AUTOMOBILE	17,094
TRAVEL	1,303
PER DIEM	2,615
CONVENTIONS	4,990
ORGANIZING	450
SOCIAL COMMITTEE	200
STEWARD TRAINING	404
INSURANCE	562
CONTRIBUTIONS	4,300
ENTERTAINMENT	1,537
GIFTS	10,800
MISCELLANEOUS	427
MEMBERS RELIEF FUND	300
DUES AND SUBSCRIPTIONS	2,617
SCHOLARSHIPS & AWARDS	550
TAXES & LICENSES	30

TY 2009 Other Liabilities Schedule

**Name:** COMMUNICATIONS WORKERS OF AMERICA  
LOCAL 2055  
**EIN:** 52-1374449

Description	Beginning of Year Amount	End of Year Amount
PAYROLL TAXES WH		68
		68