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# 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, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions). All other organizations with gross receipts less than \$200,000 and total assets less than \$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.

# 2010

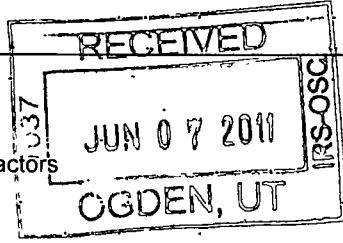
**Open to Public Inspection**

<b>A</b> For the 2010 calendar year, or tax year beginning _____, and ending _____													
<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2"><b>C</b> Name of organization <b>SHRM - Chattanooga</b></td> <td><b>D</b> Employer identification number <b>31-1539737</b></td> </tr> <tr> <td colspan="2">Number and street (or P O box, if mail is not delivered to street address) Room/suite</td> <td><b>E</b> Telephone number <b>(423) 697-6603</b></td> </tr> <tr> <td colspan="2">PO Box 6062</td> <td><b>F</b> Group Exemption Number ▶</td> </tr> <tr> <td>City or town state or country ZIP + 4</td> <td colspan="2"><b>Chattanooga TN 37401-6062</b></td> </tr> </table>	<b>C</b> Name of organization <b>SHRM - Chattanooga</b>		<b>D</b> Employer identification number <b>31-1539737</b>	Number and street (or P O box, if mail is not delivered to street address) Room/suite		<b>E</b> Telephone number <b>(423) 697-6603</b>	PO Box 6062		<b>F</b> Group Exemption Number ▶	City or town state or country ZIP + 4	<b>Chattanooga TN 37401-6062</b>	
<b>C</b> Name of organization <b>SHRM - Chattanooga</b>		<b>D</b> Employer identification number <b>31-1539737</b>											
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PO Box 6062		<b>F</b> Group Exemption Number ▶											
City or town state or country ZIP + 4	<b>Chattanooga TN 37401-6062</b>												
<b>G</b> Accounting Method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ▶ _____	<b>H</b> Check <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)												
<b>I</b> Website: ▶ <u>www.shrmchattanooga.org</u>													
<b>J</b> Tax-exempt status (check only one) — <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c)( 6 ) ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527													
<b>K</b> Check <input type="checkbox"/> if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.													

**L** Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ **62,642**

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)  
Check if the organization used Schedule O to respond to any question in this Part I

	Description	Code	Amount
<b>Revenue</b>	1 Contributions, gifts, grants, and similar amounts received	1	
	2 Program service revenue including government fees and contracts	2	16,350
	3 Membership dues and assessments	3	35,450
	4 Investment income	4	1,361
	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 Gaming and fundraising events		
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
b Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b		
c Less direct expenses from gaming and fundraising events	6c	87,881	
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	-87,881	
7a Gross sales of inventory, less returns and allowances	7a	6,537	
b Less cost of goods sold	7b		
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	6,537	
8 Other revenue (describe in Schedule O)	8	2,944	
9 <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	-25,239	
<b>Expenses</b>	10 Grants and similar amounts paid (list in Schedule O)	10	
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	
	13 Professional fees and other payments to independent contractors	13	
	14 Occupancy, rent, utilities, and maintenance	14	
	15 Printing, publications, postage, and shipping	15	127
	16 Other expenses (describe in Schedule O)	16	13,879
	17 <b>Total expenses.</b> Add lines 10 through 16	17	14,006
<b>Net Assets</b>	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-39,245
	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	146,534
	20 Other changes in net assets or fund balances (explain in Schedule O)	20	-5,050
	21 <b>Net assets or fund balances at end of year.</b> Combine lines 18 through 20	21	102,239



SCANNED JUN 29 2010

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**Part II Balance Sheets.** (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II.

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	145,509	101,624
23 Land and buildings		23
24 Other assets (describe in Schedule O)	1,025	615
25 Total assets	146,534	102,239
26 Total liabilities (describe in Schedule O)		26
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	146,534	102,239

**Part III Statement of Program Service Accomplishments** (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III

**Expenses**  
(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others)

What is the organization's primary exempt purpose? Trade Organization

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, and other relevant information for each program title

28 The organization provides members regulatory and professional standards education and development in an atmosphere of constantly changing laws and regulations (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	28a
29 (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	29a
30 (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	30a
31 Other program services (describe in Schedule O) (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	31a
32 Total program service expenses. (add lines 28a through 31a) <input type="checkbox"/>	32

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

Check if the organization used Schedule O to respond to any question in this 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
Valorie Gifford PO Box 6062 Chattanooga TN 37401	Title President Hr/WK 10 00			
Gary Steele PO box 6062 Chattanooga TN 37401	Title Past Pres Hr/WK 10 00			
Janet Leamon PO Box 6062 Chattanooga TN 37401	Title Pres Elect / Treas Hr/WK 10 00			
John Steele PO Box 6062 Chattanooga TN 37401	Title Secretary Hr/WK 10 00			
Susan Harris PO Box 6062 Chattanooga TN 37401	Title Prof Dev Dir Hr/WK 10 00			
Frances Flowers PO Box 6062 Chattanooga TN 37401	Title Chp Membership Dir Hr/WK 10 00			
Shawn Pellington PO Box 6062 Chattanooga TN 37401	Title Legislative Dir Hr/WK 10 00			
Frank Davis PO Box 6062 Chattanooga TN 37401	Title College Relations Hr/WK 10 00			
Lynnette Smith PO Box 6062 Chattanooga TN 37401	Title Diversity Dir Hr/WK 10 00			
Merril Williamson PO Box 6062 Chattanooga TN 37401	Title Program Dir Hr/WK 10 00			
	Title Hr/WK			
	Title Hr/WK			
	Title Hr/WK			

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

Check if the organization used Schedule O to respond to any question in this Part V.

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		X
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions).		X
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, explain in Schedule O 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 a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements?		X
b	If "Yes," has it filed a tax return on Form 990-T for this year (see instructions)?		X
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		X
37 a	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?		X
38 a	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 outstanding at the end of the tax year covered by this return?		X
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	
40 a	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 did it engage in an excess benefit transaction in a prior year that has not been reported on any of its 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	X
41	List the states with which a copy of this return is filed ▶ _____		
42 a	The organization's books are in care of ▶ Janet Leamon Telephone no ▶ (423) 697-6603 Located at ▶ PO Box 6062 City Chattanooga ST TN ZIP + 4 ▶ 37401		
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	X
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	X
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 <input type="checkbox"/>		
44 a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	X
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b	X
c	Did the organization receive any payments for indoor tanning services during the year?	44c	X
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	

	Yes	No
<b>45</b> Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)?		X
<b>a</b> Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ		
<b>45a</b>		
<b>46</b> Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
<b>46</b>		

**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 47-49b and 52, and complete the tables for lines 50 and 51  
 Check if the organization used Schedule O to respond to any question in this Part VI

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

**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
Name <u>None</u> Str _____ City _____ ST ZIP _____	Title _____ Hr/WK _____			
Name _____ Str _____ City _____ ST ZIP _____	Title _____ Hr/WK _____			
Name _____ Str _____ City _____ ST ZIP _____	Title _____ Hr/WK _____			
Name _____ Str _____ City _____ ST ZIP _____	Title _____ Hr/WK _____			
Name _____ Str _____ City _____ ST ZIP _____	Title _____ Hr/WK _____			

**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
Name <u>None</u> Str _____ City _____ ST ZIP _____		
Name _____ Str _____ City _____ ST ZIP _____		
Name _____ Str _____ City _____ ST ZIP _____		
Name _____ Str _____ City _____ ST ZIP _____		
Name _____ Str _____ City _____ ST ZIP _____		

**d** Total number of other independent contractors each receiving over \$100,000

**52** Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A  Yes  No

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

**Sign Here**  
 Signature of officer: Janet Leamon  
 Date: 6/3/11  
 Type or print name and title: Janet Leamon, President Elect/Treasurer

<b>Paid Preparer's Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input checked="" type="checkbox"/>	PTIN
	Joseph C Livingston, Jr EA	<u>[Signature]</u>	5/27/2011		P01327052
	Firm's name	Firm's EIN		Phone no	
	www.ChattanoogaTaxPrep.com	26-0799086		(423) 752-0001	
	PO Box 116, Hixson, TN 37343				

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

**SCHEDULE O**  
(Form 990 or 990-EZ)

**Supplemental Information to Form 990 or 990-EZ**

OMB No 1545-0047

**2010**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

Name of the organization

Employer identification number

SHRM - Chattanooga

31-1539737

Form 990-EZ, Part I, Line 8, Other Revenue Banking Transactions Corrections 25

Form 990-EZ, Part I, Line 8, Other Revenue SHRM Rebate 2,440

Form 990-EZ, Part I, Line 8, Other Revenue Silent Auction 479

Form 990-EZ, Part I, Line 16, Other Expenses Travel 7,706

Form 990-EZ, Part I, Line 16, Other Expenses Conferences, conventions, and meetings 750

Form 990-EZ, Part I, Line 16, Other Expenses Depreciation 410

Form 990-EZ, Part I, Line 16, Other Expenses Supplies 124

Form 990-EZ, Part I, Line 16, Other Expenses Board meeting Expenses 1,626

Form 990-EZ, Part I, Line 16, Other Expenses Domain Name Renewal 36

Form 990-EZ, Part I, Line 16, Other Expenses Insurance 1,340

Form 990-EZ, Part I, Line 16, Other Expenses Outside Services 908

Form 990-EZ, Part I, Line 16, Other Expenses Postage & Delivery 160

Form 990-EZ, Part I, Line 16, Other Expenses QuickBooks Hosted Services 819

Form 990-EZ, Part I, Line 20, Net Assets UTC Student Chapter Fundraiser -500

Form 990-EZ, Part I, Line 20, Net Assets CAMOY -350

Form 990-EZ, Part I, Line 20, Net Assets Future Leaders of America -600

Form 990-EZ, Part I, Line 20, Net Assets SHRM Foundation -1,100

Form 990-EZ, Part I, Line 20, Net Assets Southeastern Emp & Training Assoc (SETA) -1,000

Form 990-EZ, Part I, Line 20, Net Assets Urban League -1,000

Form 990-EZ, Part I, Line 20, Net Assets Lynnette Smith, Sponsorship Donation -500

Form 990-EZ, Part II, Line 24, Other Assets Office Equipment net of Allowance for

Depreciation Beginning of year 1,025, End of year 615

Name of the organization

Employer identification number

SHRM - Chattanooga

31-1539737

Area with horizontal dashed lines for supplemental information.

**Part V, Line 42a (990-EZ) - Books In Care Of**

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Check ("X") if a business is in possession of the books

The books are in care of Name Janet Leamon Telephone no (423) 697-6603

Located at PO Box 6062 City Chattanooga ST TN ZIP + 4 37401

Foreign Country

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# Depreciation and Amortization

(Including Information on Listed Property)

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return <b>SHRM - Chattanooga</b>	Business or activity to which this form relates <b>990EZ</b>	Identifying number <b>31-1539737</b>
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**Part I Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I

1 Maximum amount (see instructions)	<b>1</b>	
2 Total cost of section 179 property placed in service (see instructions)	<b>2</b>	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	<b>3</b>	
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	<b>4</b>	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	<b>5</b>	
<b>6</b>		
(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property. Enter the amount from line 29		
		<b>7</b>
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7		
		<b>8</b>
9 Tentative deduction. Enter the smaller of line 5 or line 8		
		<b>9</b>
10 Carryover of disallowed deduction from line 13 of your 2009 Form 4562		
		<b>10</b>
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)		
		<b>11</b>
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11		
		<b>12</b>
13 Carryover of disallowed deduction to 2011. Add lines 9 and 10, less line 12		
		<b>13</b>

Note: Do not use Part II or Part III below for listed property. Instead, use Part V

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions)**

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	<b>14</b>	
15 Property subject to section 168(f)(1) election	<b>15</b>	
16 Other depreciation (including ACRS)	<b>16</b>	

**Part III MACRS Depreciation (Do not include listed property) (See instructions)**

**Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2010	<b>17</b>	410
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B - Assets Placed in Service During 2010 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
<b>19 a</b> 3-year property						
<b>b</b> 5-year property						
<b>c</b> 7-year property						
<b>d</b> 10-year property						
<b>e</b> 15-year property						
<b>f</b> 20-year property						
<b>g</b> 25-year property			25 yrs		S/L	
<b>h</b> Residential rental property			27.5 yrs	MM	S/L	
			27.5 yrs	MM	S/L	
<b>i</b> Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

**Section C - Assets Placed in Service During 2010 Tax Year Using the Alternative Depreciation System**

<b>20 a</b> Class life					S/L
<b>b</b> 12-year			12 yrs		S/L
<b>c</b> 40-year			40 yrs	MM	S/L

**Part IV Summary (See instructions)**

21 Listed property. Enter amount from line 28	<b>21</b>	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	<b>22</b>	410
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	<b>23</b>	

For Paperwork Reduction Act Notice, see separate instructions.