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Form 990-EZ

Short Form

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-1150

2013

Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service

A For the 2013 calendar year, or tax year beginning

, 2013, and ending

, 20

B Check if applicable:

Address change
 Name change
 Initial return
 Terminated
 Amended return
 Application pending

C Name of organization

LOCAL #179
O.P.E.I.U. Office PROFESSIONEL INT. UNION

Number and street (or P.O. box, if mail is not delivered to street address)

Room/suite

2715 Belle Arbor Ave. #1
City or town, state or province, country, and ZIP or foreign postal code

CHATTANOOGA, TN 37406-3617

D Employer identification number

62-604-7128

E Telephone number

706-866-9346

F Group Exemption

Number ► NYA

G Accounting Method: Cash Accrual Other (specify) ►

I Website: ► NYA

J Tax-exempt status (check only one) — 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527H Check ► if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).K Form of organization: Corporation Trust Association Other UNION

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, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ► \$ 68,904.00

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.

1	Contributions, gifts, grants, and similar amounts received	1	-0-
	Program service revenue including government fees and contracts	2	-0-
3	Membership dues and assessments	3	68,904.00
4	Investment income	4	-0-
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)		
6	Gaming and fundraising events	5c	-0-
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 6a) (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	
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	-0-
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	-0-
8	Other revenue (describe in Schedule O)	8	-0-
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ►	9	68,904.00
10	Grants and similar amounts paid (list in Schedule O)	10	-0-
11	Benefits paid to or for members	11	-0-
12	Salaries, other compensation, and employee benefits	12	8,216.00
13	Professional fees and other payments to independent contractors	13	-0-
14	Occupancy, rent, utilities, and maintenance	14	3,528.00
15	Printing, publications, postage, and shipping	15	9,979.00
16	Other expenses (describe in Schedule O)	16	44,549.00
17	Total expenses. Add lines 10 through 16	17	66,272.00
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	+ 2,632.00
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	55,047.00
20	Other changes in net assets or fund balances (explain in Schedule O)	20	-0-
21	Net assets or fund balances at end of year. Combine lines 18 through 20 ►	21	68,904.00

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 106421

Form 990-EZ (2013)

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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

Check if the organization used Schedule O to respond to any question in this section			
	(A) Beginning of year	(B) End of year	
22 Cash, savings, and investments	55,047.00	22	68,904.00
23 Land and buildings	-0-	23	-0-
24 Other assets (describe in Schedule O)	-0-	24	-0-
25 Total assets	55,047.00	25	68,904.00
26 Total liabilities (describe in Schedule O)	-0-	26	-0-
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	55,047.00	27	68,904.00

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

What is the organization's primary exempt purpose?

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses

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

28			
29			
30			
31			
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)

Check if the organization used Schedule Q to respond to any question in this Part IV.

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V

33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O 33

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) 34

35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? 35a

b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O 35b

c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III 35c

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

37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a 37b

b Did the organization file Form 1120-POL for this year? 38a

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 outstanding at the end of the tax year covered by this return? 38b

b If "Yes," complete Schedule L, Part II and enter the total amount involved 39a

39 Section 501(c)(7) organizations. Enter:

a Initiation fees and capital contributions included on line 9 39b

b Gross receipts, included on line 9, for public use of club facilities 39c

40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ► 40b ; section 4912 ► 40c ; section 4955 ► 40d

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 40e

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 41

d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization 42

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 43

41 List the states with which a copy of this return is filed ► TENNESSEE 44a

42a The organization's books are in care of ► Arion E. WELLS Telephone no. ► 706-866-9346
Located at ► 42b

ZIP + 4 ► 30741-7010 42c

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: ► 43
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.

c At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country: ► 44a

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 ► 44b 44c 44d 45a 45b 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121 122 123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 138 139 140 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155 156 157 158 159 160 161 162 163 164 165 166 167 168 169 170 171 172 173 174 175 176 177 178 179 180 181 182 183 184 185 186 187 188 189 190 191 192 193 194 195 196 197 198 199 200 201 202 203 204 205 206 207 208 209 210 211 212 213 214 215 216 217 218 219 220 221 222 223 224 225 226 227 228 229 230 231 232 233 234 235 236 237 238 239 240 241 242 243 244 245 246 247 248 249 250 251 252 253 254 255 256 257 258 259 260 261 262 263 264 265 266 267 268 269 270 271 272 273 274 275 276 277 278 279 280 281 282 283 284 285 286 287 288 289 290 291 292 293 294 295 296 297 298 299 300 301 302 303 304 305 306 307 308 309 310 311 312 313 314 315 316 317 318 319 320 321 322 323 324 325 326 327 328 329 330 331 332 333 334 335 336 337 338 339 340 341 342 343 344 345 346 347 348 349 350 351 352 353 354 355 356 357 358 359 360 361 362 363 364 365 366 367 368 369 370 371 372 373 374 375 376 377 378 379 380 381 382 383 384 385 386 387 388 389 390 391 392 393 394 395 396 397 398 399 400 401 402 403 404 405 406 407 408 409 410 411 412 413 414 415 416 417 418 419 420 421 422 423 424 425 426 427 428 429 430 431 432 433 434 435 436 437 438 439 440 441 442 443 444 445 446 447 448 449 450 451 452 453 454 455 456 457 458 459 460 461 462 463 464 465 466 467 468 469 470 471 472 473 474 475 476 477 478 479 480 481 482 483 484 485 486 487 488 489 490 491 492 493 494 495 496 497 498 499 500 501 502 503 504 505 506 507 508 509 510 511 512 513 514 515 516 517 518 519 520 521 522 523 524 525 526 527 528 529 530 <span style="float: right

		Yes	No
46	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	46	X

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations 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
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47	X
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	X
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a	X
b	If "Yes," was the related organization a section 527 organization?	49b	X
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 title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
<i>NONE</i>				

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 business address of each independent contractor	(b) Type of service	(c) Compensation
<i>NONE</i>		

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	<i>Colin E. Wells</i>	Sect. Treas. # 179	<i>02-25-2014</i>
	Signature of officer		Date
	<i>ARLON E. WELLS</i>	Sect. Treas. # 179	<i>02-25-2014</i>
	Type or print name and title		

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ►		Firm's EIN ►		
	Firm's address ►		Phone no.		

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

Statement
#1

Line #15: Includes publications, postage,
P.O. Box, shipping, interest, Office expense, food,
Christmas Dinner, educational conference
expenses and books, phones etc.

Total: 9,979.00

Statement #2 - Line #16

Line #16 Includes Per Cap. TAX on ea. Member
Strike fund, convention fund, educational
fund, Chattanooga Labor Council and
State of Tennessee Labor Council TAX.

Total: 44,549.00

Line #17: Total Expenses \$66,272.00

Explanation: The purpose of the Local
179 Union is the betterment of the
conditions of its members, the
improvement of the grade of their
services and the development of
a higher degree of efficiency in
their respective occupation.