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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 private foundations)

OMB No 1545-0047

▶ Do not enter Social Security numbers on this form as it may be made public.

▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

Open to Public Inspection

<u>A                                    </u>	or the	2013 Calendar year, or tax year beginning MAR 1, 2013 and end	ing F	EB 28, 20	14
<b>B</b> C	heck if pplicable	C Name of organization		D Employer ider	ntification number
	Addres	CHATTANOOGA PIPE TRADES INDUSTRY FUND			
<u> </u>	Name change	Doing Business As		62	-6052146
	lnitial return		m/suite	E Telephone nur	
F	Termin ated		i i // Suite		3-265-3693
	Ameno Ireturn	City or town, state or province, country, and ZIP or foreign postal code		G Gross receipts \$	235,747.
	Application			H(a) Is this a grou	
	pendir	F Name and address of principal officer.JUDY GOBER		for subording	
		1404 CARTER STREET, CHATTANOOGA, TN 3740	0.2	H(b) Are all subordina	·
1 T	ax-exe	mpt status 501(c)(3) X 501(c) (6) (Insert no.) 4947(a)(1) or □	527	1 ' '	ch a list (see instructions)
		e: ► N/A		H(c) Group exem	
			L Year		4 M State of legal domicile: TN
	art I	Summary			
	1	Briefly describe the organization's mission or most significant activities: PROMOTI	E PI	PE TRADES	& NEGOTIATE
Activities & Governance		CONTRACTS BETWEEN LABOR AND MANAGEMENT			
rna		Check this box   if the organization discontinued its operations or disposed in the continued its operations.	of more	than 25% of its ne	et assets.
ove	l	Number of voting members of the governing body (Part VI, line 1a)			3 <del> </del>
Ğ	4	Number of independent voting members of the governing body (Part VI, line 1b)			4 0
es {	5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)			5 0
vití		Total number of volunteers (estimate if necessary)			6 0
cti	7 a	Total unrelated business revenue from Part VIII, column (C), line 12			7a 0.
	b	Net unrelated business taxable income from Form 990-T, line 34			7ь 0.
				Prior Year	Current Year
<u>o</u>	8	Contributions and grants (Part VIII, line 1h)			0. 0.
Revenue	9	Program service revenue (Part VIII, line 2g)			0. 102,955.
ě	10	investment income (Part VIII, column (A), lines 3, 4, and 7d)		0. 7,888.	
ш.	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)			0. 0.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)			0. 110,843.
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0. 2,396.	
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0. 0.	
es	1	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	_		0. 0.
Expenses	1	Professional fundraising fees (Part IX, column (A), line 11e)	-	· · · · · · · · · · · · · · · · · · ·	0. 0.
	1	Total fundraising expenses (Part IX, column (D), line 25)	•		
	1	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	_		0. 98,511.
	1	Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	-		0. 100,907.
<u>_ \</u>	19	Revenue less expenses Subtract line 18 from line 12			0. 9,936.
ts o			Be	ginning of Current Y	
Asse Bak	20	Total assets (Part X, line 16)  RECEIVED	. }	183,65	
Net Assets or Fund Balances	21	Total Habilities (Fart A, Iline 20)			0. 0.
	22 art II	Net assets or fund balances. Subtract line 21 from line 20 1.   Signature Block	ြိ	183,65	2. 194,451.
		Ities of perjury, I declare that I have examined this return, including accompanying schedules and		ente and to the best	of my knowledge and helpf it in
		t, and complete. Declaration of preparer (other #/an office/) is based on all information of which-			
ev	, 001100	the complete Declaration of preparer (United Mail United ) is based or pair information which	рісраісі	ilas ally kilowiegge.	2/1/
$\mathbb{Z}_{Sim}$	_	Signature of efficient		Date	<del>-/-/</del>
Sign Her	··	JUDY COBER, PXECUTIVE DIRECTOR		,	1
ت" ۵		Type or print name and title	<del></del>		
<u>m</u> —		Print/Type preparer's name Preparer's signature		Date Chec	* TIN
Z Paid	i	MICHAEL A. BARTO	·	S/16/14 If sett-e	Employed P00024743
CANNED Paid Prep	parer	Firm's name BARTO, HOSS & COMPANY, P.C.	l-	Firm's EIN	
က Use	Only	Firm's address 5751 UPTAIN ROAD, SUITE 100		7 0.611	
-		CHATTANOOGA, TN 37411-4077		Phone no.	(423)855-0700
May	y the If	RS discuss this return with the preparer shown above? (see instructions)			X Yes No
	01 10-2				Form <b>990</b> (2013)

	) (Expens	es \$				) (Revenue \$	
	) (Expens	es \$		including grants of \$		) (Revenue \$	
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	) (Expens	es \$		including grants of \$		) (Revenue \$	
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							· · · · · · · · · · · · · · · · · · ·
	) (Expense	es \$		including grants of \$		(Revenue \$	
		program servi		<u>, , , , , , , , , , , , , , , , , , , </u>			
				red to report the amount	of grants and allocation	ns to others, the tota	al expenses, and
				shments for each of its thi			
		changes on Se					
				cant changes in how it co	onducts, any program s	ervices?	Yes X
			on Schedule O				
or Form	990 or 990	0-EZ?			-		Yes X
e organiz	zation und	ertake any sig	nıficant program	services during the year	which were not listed	on	
						·	
			<del></del> .	<del>_</del>			
MOLE	PIPE	TRADES	& NEGOT	TATE CONTRACT	LS BETWEEN I	ABUR AND N	<u>IANAGEMENT</u>
				T 3 M E	no pomiosi i	3 D O D 3 3 TD 3	en nin citingnin
				organization's mission  IPE TRADES & NEGOT			IPE TRADES & NEGOTIATE CONTRACTS BETWEEN LABOR AND N

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1		X
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2		<u>X</u>
3	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	3		<u>X</u>
4	Section 501(c)(3) organizations. 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	4	<u> </u>	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
	similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5	ļ	X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			
	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	_6_		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			_
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			
	Schedule D, Part III	8_		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for			
	amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services?			
	If "Yes," complete Schedule D, Part IV	9		X
10	Did the organization, directly or through a related organization, hold assets in temporanly restricted endowments, permanent			
	endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VIII, VIII, IX, or X			
	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	11a		X
b	Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		X
С	Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in			
	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		X
	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a		X
b.	Was the organization included in consolidated, independent audited financial statements for the tax year?	_		l <u>—</u>
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			l
	or more? If "Yes," complete Schedule F, Parts I and IV	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any			
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16	<u> </u>	<u> </u>
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,	İ		
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I	17	-	X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			
	1c and 8a? If "Yes," complete Schedule G, Part II	18	<b> </b> -	<u> </u>
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"		}	
•-	complete Schedule G, Part III	19	<u> </u>	X
	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	<del>                                     </del>	X
<u>b</u>	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	000	<u>                                     </u>
		Form	1 990	(2013)

			Yes	No
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	government on Part IX, column (A), line 19 If "Yes," complete Schedule I, Parts I and II	21		X
22	Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX,			
	column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete	ļ		
	Schedule J	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
	Schedule K. If "No", go to line 25a	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
	any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a			
	disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		
b	Is the organization 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	25b		
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or			
	former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so,			
	complete Schedule L, Part Ii	26		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial			
	contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member			
	of any of these persons? If "Yes," complete Schedule L, Part III	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV			
	instructions for applicable filing thresholds, conditions, and exceptions)			
а	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a		X
þ	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b		X
С	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer,			
	director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	_29_		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations?			
	If "Yes," complete Schedule N, Part I	_ 31		_X_
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			ļ
	Schedule N, Part II	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			1
	sections 301 7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and	ļ		
	Part V, line 1	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, 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," complete Schedule R, Part V, line 2	35b		<u> </u>
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			
	If "Yes," complete Schedule R, Part V, line 2	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37	_	X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?			
	Note. All Form 990 filers are required to complete Schedule O	38	X	L
		Form	990	(2013)

Statements Regarding Other IRS Filings and Tax Compliance Part V Check if Schedule O contains a response or note to any line in this Part V Yes Nο 0 1a Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable 0 Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? 1c Enter the number of employees reported on Form W-3. Transmittal of Wage and Tax Statements. filed for the calendar year ending with or within the year covered by this return b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 2h Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions) 3a Did the organization have unrelated business gross income of \$1,000 or more during the year? X 3a b If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O 3b 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)? X 4a b If "Yes," enter the name of the foreign country. See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5a Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5b c If "Yes," to line 5a or 5b, did the organization file Form 8886-T? 5c Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? 6a b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 6b Organizations that may receive deductible contributions under section 170(c). a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? 7a b If "Yes," did the organization notify the donor of the value of the goods or services provided? 7b c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? 7с d If "Yes," indicate the number of Forms 8282 filed during the year Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7e 7f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? 7g h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? 7h Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? 8 Sponsoring organizations maintaining donor advised funds. a. Did the organization make any taxable distributions under-section 4966?- -- --9a b Did the organization make a distribution to a donor, donor advisor, or related person? 9b Section 501(c)(7) organizations. Enter a Initiation fees and capital contributions included on Part VIII, line 12 10a 10b b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities Section 501(c)(12) organizations. Enter 11 Gross income from members or shareholders 11a Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them ) 11b 12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? 12a 12b b If "Yes," enter the amount of tax-exempt interest received or accrued during the year 13 Section 501(c)(29) qualified nonprofit health insurance issuers. a Is the organization licensed to issue qualified health plans in more than one state? 13a Note. See the instructions for additional information the organization must report on Schedule O b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b c Enter the amount of reserves on hand 13c Х 14a Did the organization receive any payments for indoor tanning services during the tax year? 14a b\_lf "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O 14b

332005

Form 990 (2013)

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O See instructions

	Check if Schedule O contains a response or note to any line in this Part VI					LX.		
Sec	tion A. Governing Body and Management							
					Yes	No		
1a	Enter the number of voting members of the governing body at the end of the tax year	_1a		4	ı			
	If there are material differences in voting rights among members of the governing body, or if the governing			- 1	1			
	body delegated broad authority to an executive committee or similar committee, explain in Schedule O.			ŀ				
b	Enter the number of voting members included in line 1a, above, who are independent	1b		0				
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationshi	ip with	any other					
	officer, director, trustee, or key employee?			2		<u>X</u>		
3	Did the organization delegate control over management duties customarily performed by or under the	ne dire	t supervision					
	of officers, directors, or trustees, or key employees to a management company or other person?			_3		_X_		
4	Did the organization make any significant changes to its governing documents since the prior Form	990 wa	is filed?	4		<u>X</u>		
5	Did the organization become aware during the year of a significant diversion of the organization's as	sets?		5		<u>X</u>		
6	Did the organization have members or stockholders?			6		X		
7a	Did the organization have members, stockholders, or other persons who had the power to elect or a	ppoint	one or			x		
more members of the governing body?								
b	Are any governance decisions of the organization reserved to (or subject to approval by) members,	stockh	olders, or			х		
persons other than the governing body?								
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year	ear by th	e following:					
а	The governing body?			8a	X			
b	Each committee with authority to act on behalf of the governing body?			8b	X			
9	is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be real	ached	at the					
	organization's mailing address? If "Yes," provide the names and addresses in Schedule O			9		<u>X</u>		
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Fi	Revenu	e Code )					
					Yes	No		
	Did the organization have local chapters, branches, or affiliates?			. 10a		X		
b	If "Yes," did the organization have written policies and procedures governing the activities of such of	chapter	s, affiliates,					
	and branches to ensure their operations are consistent with the organization's exempt purposes?			10b				
	Has the organization provided a complete copy of this Form 990 to all members of its governing boo	dy befo	re filing the form?	11a	X	<u> </u>		
	Describe in Schedule O the process, if any, used by the organization to review this Form 990.							
	Did the organization have a written conflict of interest policy? If "No," go to line 13			12a	X	<u></u>		
	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give ris			12b	X			
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If	Yes," a	escribe		,,,			
	ın Schedule O how this was done			12c	X	<u> </u>		
13	Did the organization have a written whistleblower policy?			13	X	<del></del>		
14 .			<del></del> -	14	Х			
15	Did the process for determining compensation of the following persons include a review and approv	-	ndependent					
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?	,						
а	The organization's CEO, Executive Director, or top management official			15a		X		
b	Other officers or key employees of the organization			15b	-	X		
16-	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)	mart.	with a			1		
юа	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrange	ontent \	viul d	40-		х		
<b>L</b>	taxable entity during the year?	ata ita	nationation	16a				
D	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluation joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization.		•					
	exempt status with respect to such arrangements?	ailizali	1115	466	İ			
500	tion C. Disclosure			16b		<u> </u>		
17	List the states with which a copy of this Form 990 is required to be filed ►TN		<del></del>					
18	Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-	T (Sec	tion 501(c)(3)s only	v) availal	ole .			
10	for public inspection. Indicate how you made these available. Check all that apply.	, (000	المان فرق)(عام المان عدد المان	, avandi	,,,,			
	Own website Another's website X Upon request Other (explain in Schedule O)							
19								
פו	statements available to the public during the tax year							
20								
ZU	JUDY GOBER - (423) 265-3693	and 180	ords of the Organ	∠a:1011. <b>j</b>				
	1404 CARTER STREET, CHATTANOOGA, TN 37402							
33200	8 10-29-13			Forr	990	(2013)		

## Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year
- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid
  - List all of the organization's current key employees, if any See instructions for definition of "key employee"
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
- List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

Check this box if neither the organization n	1						nsat				
(A)	(B)			)) Pos	C) ition	1		(D) Reportable	(E)	(F)	
Name and Title	Average hours per	(do not che			eck more than one s person is both an			compensation	Reportable compensation	Estimated amount of	
	week	offic	cer an	d a d	recto	or/trus	tee)	from	from related	other	
	(list any	ફ						the	organizations	compensation	
	hours for	age 1				8		organization	(W-2/1099-MISC)	from the	
	related	stee o	ustee			eusa		(W-2/1099-MISC)		organization	
	organizations	Individual trustee or director	Institutional trustee		Key employee	Highest compensated employee	'			and related	
	below	lividu	tateti	Officer	y emp	plest	ia E			organizations	
	line)	Ĕ	Ĕ	5	- <del>2</del>	宝も	æ				
(1) JUDY GOBER	0.50							0.	0.	_	
EXECUTIVE DIRECTOR	0.50		-		-	├	_	0.	0.	0.	
(2) ROB CHASE	0.50	1						0.	0.	0.	
TRUSTEE	0.50	├						0.	<u> </u>	<u> </u>	
(3) JAMES RAULSTON TRUSTEE	0.30	1	Ì				İ	0.	0.	0.	
(4) BILLY KING	0.50		<del> </del>		┢	-		0.	•		
TRUSTEE	0.50	1	ĺ					0.	0.	0.	
INOUTHE											
					Г						
		]	l								
-										1	
			<u> </u>								
							1				
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				ļ	<u> </u>	<u> </u>	<u> </u>				
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	ļ	-		<u> </u>	-	<u> </u>	<u> </u>				
		-	ŀ		1						
		<del> </del>		├	$\vdash$	$\vdash$	-				
		-			ĺ						
	<u> </u>	<del> </del>	<del> </del>	╀	╁	$\vdash$	-				
	<u> </u>	4			1						
		$\vdash$	╁		╁	╁╌	$\vdash$				
	-	┨									
		+	┼	$\vdash$	+-	+	-	<del>                                     </del>			
	<del></del>	1						1			
	1-	+	t	t	$\vdash$	T	1				
	<u> </u>	1									
	†	†	t	1-	$\top$			<del> </del>			
		1									
		•		_			•		·	F 000 (0040)	

Form 990 (2013)

	990 (2013)									USTRY FUND	62-6	<u> </u>	146	Pa	ge <b>8</b>
Par	t VII Section A. Officer	s, Directors, Trus		oloy	ees,	and	iH t	ghe	st C	ompensated Employe	es (continued)				
	(A) Name and title		(B) Average hours per week	rage Position (do not check most box, unless person			ntion more	than is bot	n an	( <b>D)</b> Reportable compensation from	(E) Reportable compensation from related	n	am	(F) imated ount o other	f
			(list any hours for related organizations below line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC)	organization (W-2/1099-MIS		fro orga and	ensat om the inizatio relate nizatio	on d
	<del></del>												····-		
										-					
	Sub-total  Total from continuation	sheets to Part VI	I, Section A						<b>&gt;</b>	0.		0.			0.
<u>d</u> 2	Total (add lines 1b and Total number of individua compensation from the compensation f	als (including but n	ot limited to th	ose	liste	ed al	oove	e) wł	no re	eceived more than \$10	),000 of reportab	0 . le			0.
3	Did the organization list a	any <b>former</b> officer,	director, or tru	uste	e, ke	ey er	nplc	yee,	or	highest compensated e	employee on			Yes	No
4	line 1a? If "Yes," complete For any individual listed of	on line 1a, is the su	ım of reportab								the organization		3		<u> </u>
5	and related organizations  Did any person listed on										ridual for services		_ 4—		_X-
Sec	rendered to the organiza tion B. Independent Con		plete Schedul	e J 1	for s	uch	pers	son					5		X
1	Complete this table for yethe organization Report	-	•	-								npens	ation fi	om	
	N	(A) ame and business	address	Ŋ	ONI	E				(B) Description of	services	С	(C omper	) isatior	1
						·.					_				
														•	
2	Total number of indepen \$100,000 of compensati	•	•	ot li	imıte	d to		se li O	stec	d above) who received i	more than				
เรากก	0												Form 9	990 (2	<u>2</u> 013)

			Check if Schedule O con	tains a response	or note to any line	e in this Part VIII			[-]
			55 55644 5 661		or note to any life	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1	а	Federated campaigns	1a					
S'a		b	Membership dues	1b					
S, (		С	Fundraising events	1c					
a E		d	Related organizations	1d					
Ę,	] ,	е	Government grants (contribut	tions) 1e	,,,,				1
tion S		f	All other contributions, gifts, gran	nts, and					
t b			similar amounts not included abo	ove 1f					
10 d		g	Noncash contributions included in lines	s 1a-1f \$					
<u>ರ ೯</u>		h	Total. Add lines 1a-1f		<b></b>				
	İ				<b>Business Code</b>				
ဗ္ဗ	2	а	PIPE TRADE PROM	4 MOITON &	900099	102,955.	102,955.		
Ξ		b							
Sel	(	С							
e a	-	d	***************************************						
Program Service Revenue	'	е	<del></del>						
<u>a</u>	1	f	All other program service reve	enue					
	<u> </u>	g	Total. Add lines 2a-2f		<b>&gt;</b>	<u> 102,955.</u>			ļ
	3		Investment income (including	dividends, intere	est, and				
			other similar amounts)		▶	2,861.	2,861.		
	4		Income from investment of ta	x-exempt bond p	roceeds 🕨	<del></del>			
	5		Royalties		<u> </u>				
				(ı) Real	(ii) Personal				
	6	_	Gross rents						
	'		Less rental expenses	-					
	l		Rental income or (loss)		L				
	I		Net rental income or (loss)		, <u> </u>				
	7 :	а	Gross amount from sales of	(i) Securities	(ii) Other				
			assets other than inventory	129,931.					1
	'	b	Less. cost or other basis						
	ŀ		and sales expenses	124,904.					
	ł		Gain or (loss)	5,027.		E 00E	5 005		
	l .		Net gain or (loss)		<u> </u>	5,027.	5,027.		ļ
9_	_8	<u>a</u>	Gross income from fundraisin	-					
Č	1		including \$	of					
æ			contributions reported on line	•					
Other Revenu	l ,	_	Part IV, line 18	а					
ŏ	l .		Less direct expenses	b drawna ayaata					
	l .		Net income or (loss) from fun	-					
	9	d	Gross income from gaming a Part IV, line 19						
		h	Less: direct expenses	a b					
			Net income or (loss) from gar						
			Gross sales of inventory, less	-					
	'0	a	and allowances	a					
	١,	h	Less: cost of goods sold	b					
	4		Net income or (loss) from sale						
		<u> </u>	Miscellaneous Reveni		Business Code	<del> </del>			
	11	а			545111050 0040				
	1	ь				· · · · · · · · · · · · · · · · · · ·			
	1	c							
	1	d	All other revenue						
	}	_	Total. Add lines 11a-11d		<b>•</b>				
	12	_	Total revenue. See instructions.	•	<b>▶</b>	110,843.	110,843.	0.	0.
33200	09					4			Form <b>990</b> (2013)

Section	on 501(c)(3) and 501(c)(4) organizations must comp	olete all columns All oth	er organizations must c	omplete column (A)					
Check if Schedule O contains a response or note to any line in this Part IX									
	ot include amounts reported on lines 6b, Bb, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	( <b>D)</b> Fundraising expenses				
1	Grants and other assistance to governments and								
	organizations in the United States. See Part IV, line 21	2,396.							
2	Grants and other assistance to individuals in								
	the United States See Part IV, line 22								
3	Grants and other assistance to governments,								
	organizations, and individuals outside the								
	United States See Part IV, lines 15 and 16								
4	Benefits paid to or for members								
5	Compensation of current officers, directors,								
	trustees, and key employees								
6	Compensation not included above, to disqualified								
	persons (as defined under section 4958(f)(1)) and								
	persons described in section 4958(c)(3)(B)								
7	Other salaries and wages								
8	Pension plan accruals and contributions (include								
	section 401(k) and 403(b) employer contributions)								
9	Other employee benefits								
10	Payroll taxes								
11	Fees for services (non-employees)								
а	Management			<del></del>					
b	Legal _			ļ	<del></del>				
С	Accounting	1,482.							
d	Lobbying								
е	Professional fundraising services. See Part IV, line 17								
f	Investment management fees	901.		<u> </u>					
g	Other (If line 11g amount exceeds 10% of line 25,								
	column (A) amount, list line 11g expenses on Sch O.)								
12	Advertising and promotion	<u> </u>							
13	Office expenses				<u> </u>				
14	Information technology		<del></del>						
15	Royalties								
16	Occupancy								
17 -	Travel	<del></del>	<del></del>						
18	Payments of travel or entertainment expenses	!							
	for any federal, state, or local public officials								
19	Conferences, conventions, and meetings	15.							
20	Interest	73,700.							
21	Payments to affiliates	13,100.			<del></del>				
22	Depreciation, depletion, and amortization	150.		<del>                                     </del>	<u> </u>				
23	Insurance	150.		<del></del>					
24	Other expenses Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule 0.)								
а	MCAT CONVENTION	22,263.							
b	MCAT CONVENTION								
C									
d									
	All other expenses								
25	Total functional expenses. Add lines 1 through 24e	100,907.							
26	Joint costs. Complete this line only if the organization		_						
	reported in column (B) joint costs from a combined								
	educational campaign and fundraising solicitation.								
	Check here if following SOP 98-2 (ASC 958-720)				<u></u>				

Form 990 (2013)
Part X Balance Sheet

<u> </u>		Check if Schedule O contains a response or not	e to any line in this Part Y			
		Check if Schedule O contains a response of not	e to any line in this Fait A	(A)		(B)
				Beginning of year		End of year
	1	Cash - non-interest-bearing	<u></u>	101,942.	_1	105,028.
	2	Savings and temporary cash investments .		81,710.	2	<u>89,423.</u>
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net			4	
	5	Loans and other receivables from current and for	rmer officers, directors,			
		trustees, key employees, and highest compensa	ited employees. Complete			
		Part II of Schedule L			5	
	6	Loans and other receivables from other disquality	fied persons (as defined under			
		section 4958(f)(1)), persons described in section	4958(c)(3)(B), and contributing	;	ļ	
		employers and sponsoring organizations of sect	ion 501(c)(9) voluntary			
ts		employees' beneficiary organizations (see instr)	Complete Part II of Sch L		6	
Assets	7	Notes and loans receivable, net	<u> </u>		7	
ä	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges	Į		9	
	10a	Land, buildings, and equipment cost or other			[	
		basis Complete Part VI of Schedule D	10a		İ	
	b	Less accumulated depreciation	10b		10c	
	11	Investments - publicly traded securities		11		
	12	investments - other securities   See Part IV, line 1		12		
	13	Investments - program-related See Part IV, line	11		13	
	14	Intangible assets		14		
	15	Other assets See Part IV, line 11			15	
	16	Total assets. Add lines 1 through 15 (must equ	183,652.	16	194,451.	
	17	Accounts payable and accrued expenses		17		
	18	Grants payable		18		
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability Complete	Part IV of Schedule D		21	· · · · · · · · · · · · · · · · · · ·
v	22	Loans and other payables to current and former				· · · · · · · · · · · · · · · · · · ·
Liabilities	—	key employees, highest compensated employee		l	\ \ \	
Ιđ		Complete Part II of Schedule L	, ,		22	
Ë	23	Secured mortgages and notes payable to unrela	ated third parties		23	
	24	Unsecured notes and loans payable to unrelate			24	
	25_	Other-liabilities (including federal income tax, pa				
		parties, and other liabilities not included on lines				
		Schedule D	2., 2.,		25	
	26	Total liabilities. Add lines 17 through 25		0.	26	0.
		Organizations that follow SFAS 117 (ASC 958	3), check here X and			
G		complete lines 27 through 29, and lines 33 ar	•			
ဥ	27	Unrestricted net assets		183,652.	27	194,451.
ā	28	Temporarily restricted net assets	•		28	
ä	29	Permanently restricted net assets			29	
Net Assets or Fund Balances		Organizations that do not follow SFAS 117 (A	SC 958), check here ▶			
F		and complete lines 30 through 34.				
ts o	30	Capital stock or trust principal, or current funds			30	
šše	31	Paid-in or capital surplus, or land, building, or ea			31	
t À	32	Retained earnings, endowment, accumulated in			32	
Š	33	Total net assets or fund balances	ioomo, or other funds	183,652.	33	194,451.
	1	Total liabilities and net assets/fund balances		183,652.	-	194,451.
	34	Total liabilities and net assets/fund baidfices	· · · · · · · · · · · · · · · · · · ·	100,004	<u>, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>	Form 990 (2013)

	990 (2013) CHATTANOOGA PIPE TRADES INDUSTRY FUND	62-	60521	46	Pag	<sub>je</sub> 12		
Pa	t XI Reconciliation of Net Assets	_						
	Check if Schedule O contains a response or note to any line in this Part XI							
1	Total revenue (must equal Part VIII, column (A), line 12)	1			0,8			
2	Total expenses (must equal Part IX, column (A), line 25)	2				$\frac{07.}{36.}$		
3	Revenue less expenses Subtract line 2 from line 1	less expenses Subtract line 2 from line 1						
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4		18	3,6	<u>52.</u>		
5	Net unrealized gains (losses) on investments	5			8	<u>63.</u>		
6	Donated services and use of facilities .	6						
7	Investment expenses .	7						
8	Pnor period adjustments	8						
9	Other changes in net assets or fund balances (explain in Schedule O)	9				0.		
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33,							
	column (B))	10		19	4,4	<u>51.</u>		
Pai	t XII Financial Statements and Reporting							
	Check if Schedule O contains a response or note to any line in this Part XII							
			_	,	Yes	No		
1	Accounting method used to prepare the Form 990. X Cash Accrual Other							
	If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule	0						
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?			2a	X			
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	d on a						
	separate basis, consolidated basis, or both							
	X Separate basis Consolidated basis Both consolidated and separate basis							
b	Were the organization's financial statements audited by an independent accountant?			2b		X		
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate	e basis,				l		
	consolidated basis, or both					l		
	Separate basis Consolidated basis Both consolidated and separate basis					l		
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	e audıt,						
	review, or compilation of its financial statements and selection of an independent accountant?			2c		X		
	If the organization changed either its oversight process or selection process during the tax year, explain in Sch	edule O						
За	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Si	ngle Au	dit					
	Act and OMB Circular A-133?			3a		X		
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the requ	ired aud	jit ∫					
	or audits, explain why in Schedule O and describe any steps taken to undergo such audits			3b		<u> </u>		
				Form	990	(2013)		

### **SCHEDULE 0**

(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ 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.

OMB No 1545-0047 Open to Public

Department of the Treasury Internal Revenue Service

Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Inspection

Name of the organization  CHATTANOOGA PIPE TRADES INDUSTRY FUND	Employer identification number 62-6052146
FORM 990, PART VI, SECTION B, LINE 11:	
EXPLANATION: EACH TRUSTEE REVIEWS THE 990 BEFORE IT IS F	ILED.
FORM 990, PART VI, SECTION B, LINE 12C:	
EXPLANATION: THE CONFLICT OF INTEREST POLICY IS DISCUSSE	D AT MEETINGS.
FORM 990, PART VI, SECTION C, LINE 19:	
EXPLANATION: INFORMATION IS AVAILABLE UPON REQUEST.	