

2018

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Short Form

OMB No. 1545-1150

1 Form **990-EZ**

Return of Organization Exempt From Income Tax

2017

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

Open to Public Inspection

Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990EZ for instructions and the latest information.

A For the 2017 calendar year, or tax year beginning 07/01, 2017, and ending 06/30, 2018

B Check if applicable: Address change, Name change, Initial return, Final return/terminated, Amended return, Application pending. C Name of organization: BREW Local 311. D Employer identification number: 620247245. E Telephone number: 4236672011. F Group Exemption Number.

G Accounting Method: Cash. H Check if the organization is not required to attach Schedule B. I Website: N/A. J Tax-exempt status: 501(c)(5).

K Form of organization: Corporation. L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. Total: \$156641.56

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

Table with 21 rows. Revenue section (lines 1-9) and Expenses section (lines 10-17). Net Assets section (lines 18-21). Includes a 'RECEIVED' stamp from NOV 19 2018 in OGDEN, UT.

16

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	49,151.00	22 46,760.00
23 Land and buildings	0	23 0
24 Other assets (describe in Schedule O)	1,726.00	24 3,760.00
25 Total assets	50,877.00	25 50,520.00
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)	50,877.00	27 50,520.00

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? See Schedule O

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; optional for others.)

28 Maintain and enhance the employment opportunities and working conditions of area Electrical Workers		
<input checked="" type="checkbox"/> (Grants \$) If this amount includes foreign grants, check here	28a	156,998.56 <input checked="" type="checkbox"/>
29		
<input type="checkbox"/> (Grants \$) If this amount includes foreign grants, check here	29a	
30		
<input type="checkbox"/> (Grants \$) If this amount includes foreign grants, check here	30a	
31 Other program services (describe in Schedule O)		
<input type="checkbox"/> (Grants \$) If this amount includes foreign grants, check here	31a	
32 Total program service expenses (add lines 28a through 31a)	32	156,998.56

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

<input checked="" type="checkbox"/> (a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Scott Trpp President		2488.00		
Scottie Pittman Vice President		746.00		
Shane Ricketts Treasurer		1722.00		
Mike Stacks Fin Sec		2100.00		
Chris Rudell Executive Board		720.00		
Jimmy Tweed Executive Board		402.00		
Paul Chaesley Executive Board		100.00		
Rickey Pace Executive Board (past)		456.00		
Jeremy Lusk Local Chairman, CDS		1501.00		
Michael Dagnan Local Chairman CDS (past)		2381.00		
Joe Vaughn Local Chairman, CSX (past)		560.00		
Mark Goin Local Chairman, TeleMaintainers		1510.00		

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
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.
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)?
35b If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O
35c 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
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
37a Enter amount of political expenditures, direct or indirect, as described in the instructions
37b Did the organization file Form 1120-POL for this year?
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 If "Yes," complete Schedule L, Part II and enter the total amount involved
39a Section 501(c)(7) organizations. Enter: Initiation fees and capital contributions included on line 9
39b Gross receipts, included on line 9, for public use of club facilities
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911; section 4912; section 4955
40b Section 501(c)(3), 501(c)(4), and 501(c)(29) 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
40c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958
40d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization
40e 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
41 List the states with which a copy of this return is filed
42a The organization's books are in care of James M Stacks Telephone no. 423-667-2011 Located at 6650 Gamble Rd. Birchwood, TN ZIP + 4 37308
42b 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 FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).
42c At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country:
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
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ
44b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ
44c Did the organization receive any payments for indoor tanning services during the year?
44d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?
45b 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 (see instructions)

	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	<input checked="" type="checkbox"/>

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	
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a	
b If "Yes," was the related organization a section 527 organization?	49b	

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

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

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 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 <input type="checkbox"/>	▶ <i>James M Stacks</i> Signature of officer	▶ 11-9-18 Date
	▶ James M Stacks, Fin Sec 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

SCHEDULE O
(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.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2018

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Name of the organization
IBEW Local 311

Employer identification number
62-0247245

Part I, Line 16. Other Expenses

Chatranooaga State College, Scholarship Fund. \$1,000.00

Bereavement Flowers. \$295.00

Bereavement Bibles. \$382.20

IBEW 10th District Reg Fee. \$125.00

Employer Payroll Tax Paid \$,2933.59

Per Capita to Intermediate and Natinal Bodies. \$126,083.90

Meals and Entertainment meetings. \$2,450.82

Office Expenses. \$137.13

Gift Cards for Door Prizes donated to 10th District. \$100.00

Tshirts. \$2,897.36

Hotel, travel \$1,864.73

Meals, travel. \$622.41

Transportation \$1,595.14

Retirement Watches. \$424.34

Total Part I, Line 20 \$140,911.62

Part II, Line 24

Fixed Assets, Computers (4) \$1,786.00

Printers (2). \$392.00

Software/Mouse \$109.00

Total Fixed Assets. \$2,287.00

Inventory. \$1,473.00

Total Fixed assets and Inventory. \$3760.00

Part III

Organizations Primary purpose To provide better employment oportunites and working conditions for area Electricians.

Name of the organization
IBEW Local 311

Employer identification number
62-0247245

Part IV Continued

Brent Wimpany

Local Chairman, CSX (past) \$150 00