

Form **990-EZ****Short Form****Return of Organization Exempt From Income Tax**

OMB No. 1545-1150

**2018****Open to Public Inspection**Department of the Treasury  
Internal Revenue Service

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

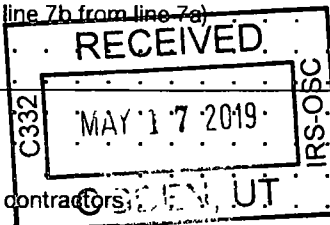
▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to [www.irs.gov/Form990EZ](http://www.irs.gov/Form990EZ) for instructions and the latest information.

<b>A</b> For the 2018 calendar year, or tax year beginning , 2018, and ending , 20	
<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>International Brotherhood of Electrical Workers Local #0365</b> Number and street (or P.O. box, if mail is not delivered to street address) Room/suite <b>610 Center Street</b> City or town, state or province, country, and ZIP or foreign postal code <b>Morristown, TN 37813</b>
<b>D</b> Employer identification number 62-6046828	
<b>E</b> Telephone number (423) 587-4959	
<b>F</b> Group Exemption Number ▶ 0064	
<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: ▶ <a href="http://ibew365.org">ibew365.org</a>	
<b>J</b> Tax-exempt status (check only one) — <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) ( 5 ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
<b>K</b> Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input checked="" type="checkbox"/> Association <input type="checkbox"/> Other	
<b>L</b> 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)) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 123,761	

**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 ☒

<b>Revenue</b>	1	Contributions, gifts, grants, and similar amounts received	1	
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	122,708
	4	Investment income	4	1,053
	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		
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d		
<b>Expenses</b>	7a	Gross sales of inventory, less returns and allowances	7a	
	b	Less: cost of goods sold	7b	
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
	8	Other revenue (describe in Schedule O)	8	
	9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	123,761
	10	Grants and similar amounts paid (list in Schedule O)	10	68,422
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	28,008
	13	Professional fees and other payments to independent contractors	13	500
<b>Net Assets</b>	14	Occupancy, rent, utilities, and maintenance	14	4,200
	15	Printing, publications, postage, and shipping	15	277
	16	Other expenses (describe in Schedule O)	16	9,305
	17	<b>Total expenses.</b> Add lines 10 through 16	17	110,712
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	13,049
	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	237,272
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	49
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	250,370



For Paperwork Reduction Act Notice, see the separate instructions.

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Form **990-EZ** (2018)

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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	245,977	259,405
23 Land and buildings		
24 Other assets (describe in Schedule O)	91	59
25 <b>Total assets</b>	246,068	259,464
26 <b>Total liabilities</b> (describe in Schedule O)	8,796	9,094
27 <b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	237,272	250,370

**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? Promote the material & intellectual welfare of members.

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 <u>Represent members in wage negotiations with Tennessee Valley Authority to ensure fair wages.</u> <u>All members benefit from wage negotiations (membership count: approx. 211).</u>  (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	28a
29 <u>Represented members' grievances to ensure a safe, healthy and fair workplace free from harassment and intimidation. All members benefit from grievance representations both directly and indirectly (membership count approx. 211).</u> (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	29a
30 <u>Represented members' interests in contract negotiation with Tennessee Valley Authority.</u> <u>All members benefit from contract negotiations (membership count: approx. 211).</u> (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	30a
31 <u>Other program services (describe in Schedule O)</u> (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	31a
32 <b>Total program service expenses</b> (add lines 28a through 31a)	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 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
Steven Cox President/ Business Manager (Jan. - Sept.)	8	2,055	0	0
Jeffrey Daniel President/ Business Manager (Oct. - Dec.)	8	2,055	0	0
Jeffrey Daniel Vice-President (Jan. - Sept.)	1	0	0	0
James Cox Financial Secretary	24	12,659	0	0
Jerrold Smith Recording Secretary	1	4,522	0	0
C. Brent Allen Treasurer (Jan. - Feb.)	2	482	0	0
Roger Mustard, II Treasurer (Mar. - Dec.)	2	4,125	0	0
Sean Cash Executive Board (C)	1	0	0	0
David Darnell Executive Board (C)	1	0	0	0
Travis Grizzle Executive Board (C)	1	0	0	0
Danny Melton Executive Board (C)	1	0	0	0
Paul Proffit Executive Board (C)	1	0	0	0

**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 ☐

	Yes	No
<b>33</b> 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 . . . . .		<input checked="" type="checkbox"/>
<b>34</b> 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 . . . . .		<input checked="" type="checkbox"/>
<b>35a</b> 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)? . . . . .		<input checked="" type="checkbox"/>
<b>b</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 . . . . .		
<b>c</b> 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 . . . . .		<input checked="" type="checkbox"/>
<b>36</b> 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 . . . . .		<input checked="" type="checkbox"/>
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ <b>37a</b> 0		
<b>b</b> Did the organization file Form 1120-POL for this year? . . . . .		<input checked="" type="checkbox"/>
<b>38a</b> 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? . . . . .		<input checked="" type="checkbox"/>
<b>b</b> If "Yes," complete Schedule L, Part II and enter the total amount involved . . . . .		
<b>39</b> Section 501(c)(7) organizations. Enter:		
<b>a</b> Initiation fees and capital contributions included on line 9 . . . . .		
<b>b</b> Gross receipts, included on line 9, for public use of club facilities . . . . .		
<b>40a</b> Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶		
<b>b</b> 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		
<b>c</b> 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 . . . . . ▶		
<b>d</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization . . . . . ▶		
<b>e</b> 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 . . . . .		<input checked="" type="checkbox"/>
<b>41</b> List the states with which a copy of this return is filed ▶ N/A		
<b>42a</b> The organization's books are in care of ▶ Roger Mustard, II Telephone no. ▶ (865) 494-6435 Located at ▶ 210 Wallace Dr., Andersonville, TN ZIP + 4 ▶ 37705		
<b>b</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 FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		<input checked="" type="checkbox"/>
<b>c</b> 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 ▶		<input checked="" type="checkbox"/>
<b>43</b> 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 . . . . . ▶ <b>43</b>		
<b>44a</b> Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .		<input checked="" type="checkbox"/>
<b>b</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 . . . . .		<input checked="" type="checkbox"/>
<b>c</b> Did the organization receive any payments for indoor tanning services during the year? . . . . .		<input checked="" type="checkbox"/>
<b>d</b> If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . . . .		
<b>45a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .		<input checked="" type="checkbox"/>
<b>b</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. See instructions . . . . .		<input checked="" type="checkbox"/>

**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 . . . . .

	Yes	No
<b>46</b>		<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 . . . . . ☐

**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 . . . . .

	Yes	No
<b>47</b>		
<b>48</b>		
<b>49a</b>		
<b>49b</b>		

**48** Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .

**49a** Did the organization make any transfers to an exempt non-charitable related organization? . . . . .

**b** If "Yes," was the related organization a section 527 organization? . . . . .

**50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and 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.

<b>Sign Here</b>	Signature of officer <i>James R. Cox</i>	Date <i>5-14-19</i>
	James R. Cox, Financial Secretary Type or print name and title	

<b>Paid Preparer Use Only</b>	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)**

Department of the Treasury  
Internal Revenue Service

**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](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2018**

**Open to Public  
Inspection**

Name of the organization

International Brotherhood of Electrical Workers Local #0365

Employer identification number

62 6046828

Part I - Line 10: International Brotherhood of Electrical Workers, 900 Seventh Street, N. W., Washington, DC 20001

Amount: \$ 68,422.02 Purpose: This is our parent organization. This amount reflects our International Office's portion of dues received from members who wish to have membership (and thus received benefits of membership) in IBEW.

Part I - Line 16: \$828.83 Office Supplies + 32.11 Depreciation + 552.00 Knoxville - Oak Ridge Area CLC + 552.00 Upper E. TN CLC + 680.40

IBEW Panel Fund + 2517.00 AFL-CIO + 504.00 IDCW 10th District Fund + 600.00 Door Prizes + 295.60 TN State Electrical Workers Assoc. +

1523.89 Travel expenses + 607.30 dues refund + 300.00 Donations + 311.95 Funeral gifts & Retirement gift = \$9305.16.

Part I - Line 20: Rounding figures on this form caused fund balances to be \$1 over correct balance. Thus, \$1 is being subtracted from balance.

Also, check #4594 written in 2017 in the amount of \$50 was never cashed, thus adding \$50 back to account. \$50 - 1 = \$49 added to bal.

Part II - Line 24 (A): Depreciated value of Filing Cabinet (purchased in June 2010 for \$101.59) & Printer (purchased in December of 2015 for \$109.74). Depreciation figured: Expected life of filing cabinet - 10 years. Straight Line Depreciation = 1 divided by 10 = 10%. Original value of filing cabinet \$101.59 x .10 = yearly depreciation of \$10.16. Therefore: \$101.59 - \$76.20 (7.5 years' depreciation) = a remaining value of \$25.39. Expected life of 2015 printer is 5 years. Straight Line Depreciation = 1 divided by 5 = 20%. Original value of Printer \$109.74 x .20 = yearly depreciation of \$21.95. Therefore: \$109.74 - \$43.90 (2 year's depreciation) = a remaining value of \$65.84. Total depreciated value of equipment at 2017's end is \$25.39 (filing cabinet) + \$65.84 (2015 printer) = \$91.23.

Part II - Line 24 (B): Depreciated value of Filing Cabinet (purchased in June 2010 for \$101.59) & Printer (purchased in December of 2015 for \$109.74). Depreciation figured: Expected life of filing cabinet - 10 years. Straight Line Depreciation = 1 divided by 10 = 10%. Original value of filing cabinet \$101.59 x .10 = yearly depreciation of \$10.16. Therefore: \$101.59 - \$86.36 (8.5 years' depreciation) = a remaining value of \$15.23. Expected life of 2015 printer is 5 years. Straight Line Depreciation = 1 divided by 5 = 20%. Original value of Printer \$109.74 x .20 = yearly depreciation of \$21.95. Therefore: \$109.74 - \$65.85 (3 year's depreciation) = a remaining value of \$43.89. Total depreciated value of equipment at 2018's end is \$15.23 (filing cabinet) + \$43.89 (2015 printer) = \$59.12.

Name of the organization

Employer identification number

International Brotherhood of Electrical Workers Local #0365

62 6046828

## Part II - Line 26 (A) Outstanding Checks &amp; Electronic Transfers (E. T.) Part II - Line 26 (B):

E. T.	\$ 5821.00	IBEW Dec. 2017 Per Capita	E. T.	\$6192.00	IBEW Dec. 2018 Per Capita
E. T.	222.37	AFL/CIO Dec. 2017 Per Capita	E. T.	206.73	AFL/CIO Dec. 2018 Per Capita
E. T.	160.96	2017 FUTA	E. T.	2255.50	4th Quarter 941 Deposit
E. T.	519.52	Nov. 2017 941 tax dep.	E. T.	121.44	2018 FUTA
E. T.	1828.26	Dec. 2017 941 tax dep.	4767	92.00	Knoxville/Oak Ridge Area CLC
E. T.	190.51	tax dep. for discovered Dec. 2017 wage	4773	226.80	IBEW Panel Fund Per Capita
4594	50.00	door prize	TOTAL: \$ 9094.47		
4667	3.83	TN Dept. of Labor 2017 4th Qtr.			
TOTAL: \$ 8796.45					

## PART IV - List of Officers (C - Continuing, P - Past, N - New)

(a) Name and title	(b) Av. hours	(c) Reportable compensation	(d) Health benefits etc.	(e) Est. other compen.
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John Stout/Executive Board (C)	1	0	0	0
Robert Snodgrass/Executive Board (N)	1	0	0	0
Roger Mustard, II/Executive Board (P)	1	0	0	0