

Form 990EZ

Department of the  
Treasury  
Internal Revenue Service

# 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)

- 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 the latest information.

2018

Open to  
Public  
Inspection**A For the 2018 calendar year, or tax year beginning 01-01-2018 , and ending 12-31-2018****B Check if applicable**

- Address change
- Name change
- Initial return
- Final return/terminated
- Amended return
- Application pending

<b>C Name of organization</b> OFFICE & PROFESSIONAL EMPLOYEES INTERNATIONAL UNION - LOCAL 179	<b>D Employer identification number</b> 62-6047128
Number and street (or P. O. box, if mail is not delivered to street address) 2715 BELLE ARBOR AVENUE NO A	<b>E Telephone number</b> (706) 866-9346
City or town, state or province, country, and ZIP or foreign postal code CHATTANOOGA, TN 374063617	<b>F Group Exemption Number</b> ►

**G Accounting Method**  Cash  Accrual Other (specify) ►**H Check ►  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)****I Website:** ►N/A**J Tax-exempt status** (check only one) -  501(c)(3)  501(c)( 5) ► (insert no)  4947(a)(1) or  527**K Form of organization**  Corporation  Trust  Association  Other**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 . . . . . ► \$ 146,526****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 . . . . . 

Revenue	1 Contributions, gifts, grants, and similar amounts received . . . . .	1
	2 Program service revenue including government fees and contracts . . . . .	2
	3 Membership dues and assessments . . . . .	3 145,811
	4 Investment income . . . . .	4
	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 715
Expenses	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 715
	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 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 . . . . . ►	9 146,526
	10 Grants and similar amounts paid (list in Schedule O) . . . . .	10 64,451
	11 Benefits paid to or for members . . . . .	11
	12 Salaries, other compensation, and employee benefits . . . . .	12 15,610
Net Assets	13 Professional fees and other payments to independent contractors . . . . .	13 2,090
	14 Occupancy, rent, utilities, and maintenance . . . . .	14 6,330
	15 Printing, publications, postage, and shipping . . . . .	15 10,404
	16 Other expenses (describe in Schedule O) . . . . .	16 5,390
	17 Total expenses. Add lines 10 through 16 . . . . . ►	17 104,275
	18 Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	18 42,251
	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) . . . . .	19 103,835
	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 . . . . .	21 146,086



**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. Otherwise, explain the change on Schedule O (see instructions)

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)?

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

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

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 ► **37a** 0

b 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?

b If "Yes," complete Schedule L, Part II and enter the total amount involved ► **38b**

39 Section 501(c)(7) organizations Enter

a Initiation fees and capital contributions included on line 9

b Gross receipts, included on line 9, for public use of club facilities ► **39a** **39b**

40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ► \_\_\_\_\_, section 4912 ► \_\_\_\_\_, section 4955 ► \_\_\_\_\_

b Section 501(c)(3), 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

c 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 ► **40b**

d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization ► **40e**

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

41 List the states with which a copy of this return is filed ► **TN**

42a The organization's books are in care of ► **STEVE COFFMAN**

Telephone no ► **(423) 834-1096**

Located at ► **2715 BELLE ARBOR AVENUE NO A CHATTANOOGA , TN**

ZIP + 4 ► **37411**

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)

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 ►

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

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

c Did the organization receive any payments for indoor tanning services during the year?

d If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O

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)

	<b>Yes</b>	<b>No</b>
<b>33</b>		No
<b>34</b>		No
<b>35a</b>		No
<b>35b</b>		
<b>35c</b>		No
<b>36</b>		No
<b>37a</b>	0	
<b>37b</b>		
<b>38a</b>		No
<b>38b</b>		
<b>39a</b>		
<b>39b</b>		
<b>40b</b>		
<b>40e</b>		No
<b>42b</b>		No
<b>42c</b>		No
<b>43</b>		
<b>44a</b>		No
<b>44b</b>		No
<b>44c</b>		No
<b>44d</b>		
<b>45a</b>		No
<b>45b</b>		

**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
46		No

**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
47		

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

48	
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**49a** Did the organization make any transfers to an exempt non-charitable related organization? . . . . .

49a	
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**b** If "Yes," was the related organization a section 527 organization? . . . . .

49b	
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**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**

***** Signature of officer	2019-05-14 Date
STEVE COFFMAN TREASURER Type or print name and title	

<b>Paid Preparer Use Only</b>	Print/Type preparer's name DAVID DISTEFANO	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P00595623
	Firm's name ► G R RUSH & COMPANY PLLC CPA'S				Firm's EIN ► 27-4282217
	Firm's address ► 6500 BUILDING 5720 SKURLOCK ROAD CHATTANOOGA, TN 374115517				Phone no (423) 899-5162

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

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 62-6047128

**Name:** OFFICE & PROFESSIONAL EMPLOYEES  
INTERNATIONAL UNION - LOCAL 179

### Form 990EZ, Part III - Statement of Program Service Accomplishments

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 REPRESENTATION OF MEMBERS TO LABOR RELATIONS BOARD FOR POTENTIAL DISCRIMINATION (Grants \$ 0) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	28a 0

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

Department of the Treasury

**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.

**2018****Open to Public  
Inspection**

Name of the organization

OFFICE & PROFESSIONAL EMPLOYEES  
INTERNATIONAL UNION - LOCAL 179**Employer identification number**

62-6047128

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 10 - PAYMENTS TO AFFILIATES	AFFILIATE NAME OFFICE & PROFESSIONAL EMPLOYEES INTL UNION PURPOSE OF PAYMENT NATIONAL DUES AMOUNT OF PAYMENT 64,451

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 16 - OTHER EXPENSES	DESCRIPTION TENNESSEE LABOR COUNCIL TAX AMOUNT 801 DESCRIPTION OTHER EXPENSES AMOUNT 4,255 DESCRIPTION INSURANCE AMOUNT 334 TOTAL TO FORM 990-EZ, LINE 16 5,390