

Form **990EZ**

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)
2019
Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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 2019 calendar year, or tax year beginning 01-01-2019, and ending 12-31-2019

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization
OFFICE & PROFESSIONAL EMPLOYEES
INTERNATIONAL UNION - LOCAL 179
Number and street (or P O box, if mail is not delivered to street address) Room/suite
2715 BELLE ARBOR AVENUE NO A
City or town, state or province, country, and ZIP or foreign postal code
CHATTANOOGA, TN 374063617

D Employer identification number
62-6047128
E Telephone number
(706) 866-9346
F Group Exemption Number

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:
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 \$ 136,855

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	136,147
	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	708
	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	708
	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	136,855

Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	55,363
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	37,081
	13	Professional fees and other payments to independent contractors	13	995
	14	Occupancy, rent, utilities, and maintenance	14	8,561
	15	Printing, publications, postage, and shipping	15	8,241
	16	Other expenses (describe in Schedule O)	16	25,313
	17	Total expenses. Add lines 10 through 16	17	135,554
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	1,301
	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	146,086
	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	147,387

Check if the organization used Schedule O to respond to any question in this Part II ☐

<div style="background-color: black; color: white; padding: 2px; font-weight: bold;">Part III</div> <div style="padding: 5px;"> 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 . . <input checked="" type="checkbox"/> </div> <div style="padding: 5px;"> What is the organization's primary exempt purpose? UNION MISSION IS TO IMPROVE THE LIVES OF WORKING FAMILIES BY BRINGING ECONOMIC JUSTICE TO THE WORKPLACE AND SOCIAL JUSTICE TO OUR COMMUNITIES </div> <div style="padding: 5px;"> 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 </div>	<div style="padding: 5px;"> Expenses (Required for section 501(c)(3) and 501(c)(4) organizations, optional for others) </div>
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(Grants \$)	If this amount includes foreign grants, check here . . . ▶ <input type="checkbox"/>	28a	
29		29a	
(Grants \$)	If this amount includes foreign grants, check here . . . ▶ <input type="checkbox"/>		
30		30a	
(Grants \$)	If this amount includes foreign grants, check here . . . ▶ <input type="checkbox"/>		
31 Other program services (describe in Schedule O)			
(Grants \$)	If this amount includes foreign grants, check here . . . ▶ <input type="checkbox"/>	31a	
32 Total program service expenses (add lines 28a through 31a) ▶		32	

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

Form **990-EZ** (2019)

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
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33	No
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions	34	No
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a	No
b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b	
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c	No
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	No
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?	37b	
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?	38a	No
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	39a	
b Gross receipts, included on line 9, for public use of club facilities	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	40b	
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 ▶		
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization ▶		
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	40e	No
41 List the states with which a copy of this return is filed ▶ TN		
42a The organization's books are in care of ▶ <u>BRANDEN SEWELL</u> Telephone no ▶ <u>(423) 827-3820</u> Located at ▶ <u>2715 BELLE ARBOR AVENUE CHATTANOOGA, TN</u> ZIP + 4 ▶ <u>374063617</u>		
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)	42b	No
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 ▶ _____	42c	No
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here ▶ <input type="checkbox"/> 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	44a	No
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	44b	No
c Did the organization receive any payments for indoor tanning services during the year?	44c	No
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	44d	
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	No
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)	45b	

		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		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 ☐

		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		
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?		
49b	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.

Sign Here	*****	2020-06-11
	Signature of officer	Date
	BRANDEN SEWELL TREASURER	
	Type or print name and title	

Paid Preparer Use Only	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

TY 2019 Transfers Personal Benefits Contracts Declaration

Name: OFFICE & PROFESSIONAL EMPLOYEES
INTERNATIONAL UNION - LOCAL 179

EIN: 62-6047128

Declaration: THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY,OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT.THE ORGANIZATION, DID NOT, DURING THE YEAR, PAY ANY PREMIUMS, DIRECTLY,OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury

Name of the organization

OFFICE & PROFESSIONAL EMPLOYEES
INTERNATIONAL UNION - LOCAL 179**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

2019**Open to Public
Inspection****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 55,363

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 16 - OTHER EXPENSES	DESCRIPTION OFFICE SECRETARY AMOUNT 10,323 DESCRIPTION OTHER EXPENSES AMOUNT 11,195 DESCRIPTION TAXES AMOUNT 3,795 TOTAL TO FORM 990-EZ, LINE 16 25,313