

2020

Open to Public Inspection

Form 990-EZ

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.

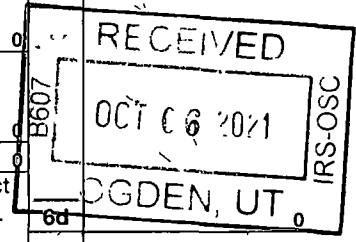
Go to www.irs.gov/Form990EZ for instructions and the latest information.

Department of the Treasury Internal Revenue Service

Form header section including: A For the 2020 calendar year, or tax year beginning May 1, 2020, and ending April 30, 2021; B Check if applicable; C Name of organization 2839 Mohawk Valley Community College Professional Association; D Employer identification number 23-7345867; E Telephone number 315-792-5497; F Group Exemption Number; G Accounting Method Cash; H Check if the organization is not required to attach Schedule B; I Website: https://mvccpa.org; J Tax-exempt status 501(c)(5); K Form of organization Association; L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts \$67,258.

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

Table with 21 rows for Revenue, Expenses, and Net Assets. Revenue total: 67,258. Total expenses: 41,692. Net assets at end of year: 214,958.



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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	189,392	214,958
23 Land and buildings	0	0
24 Other assets (describe in Schedule O)	0	0
25 Total assets	189,392	214,958
26 Total liabilities (describe in Schedule O)	0	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	189,392	214,958

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? Contract negotiation and collective bargaining

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 Successful contract negotiation and collective bargaining on behalf of more than 220 professional association members at the college.		
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	
29		
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	
30		
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	
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	

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
Norma Chrisman President	10	7,058		
Erica Brindisi 1st Vice President	1	642		
Robin Saxe 2nd Vice President & Community Outreach Chair	2	964		
Ross Wittenberg Treasurer	4	3,846		
Kelly McNamara Secretary & Research and Records Chair	2	964		
Patti Antanavige Grievance Chair & Negotiations Team Member	5	5,130		
Aaron Fried Negotiations Chair	4	3,214		
Alison Doughtie Negotiations Team Member	2	1,284		
Shahida Dar Negotiations Team Member	2	1,284		
Justin Rahn Political Outreach Chair & Negotiations Team Member	3	1,606		
Kevin Siembab Negotiations Team Member	2	1,284		

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		✓
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		
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			
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?		✓
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?		✓
b	If "Yes," complete Schedule L, Part II, and enter the total amount involved 38b		
38b			
39	Section 501(c)(7) organizations. Enter.		
a	Initiation fees and capital contributions included on line 9 39a		
39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b		
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			
41	List the states with which a copy of this return is filed ▶		
42a	The organization's books are in care of ▶ <u>Ross Wittenberg</u> Telephone no. ▶ <u>315-792-5418</u> Located at ▶ <u>1101 Sherman Drive, Utica, NY 13501</u> ZIP + 4 ▶ <u>13501</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			
c	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 ▶		✓
42c			
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		
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			
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			
c	Did the organization receive any payments for indoor tanning services during the year?		✓
44c			
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			
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		✓
45b			

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		<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
	47		
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?	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		9/29/2021
	Signature of officer	Date
	Ross Wittenberg, Treasurer	
	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)

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 for the latest information.

OMB No 1545-0047

2020

**Open to Public
Inspection**

Name of the organization

2839 Mohawk Valley Community College Professional Association

Employer identification number

23-7345867

Alternative names: MVCC Professional Association, Mohawk Valley Community College Professional Association

Central organization: AFT (American Federation of Teachers)

Form 990-EZ, Part I, Line 10 - Contributions to charitable organizations, scholarship given to student

Form 990-EZ, Part I, Line 16 - Expenses related to contract negotiation and collective bargaining

September 29, 2021

Department of the Treasury
Internal Revenue Service Center
Ogden, UT 84201-0027

Reasonable Cause Abatement Request for Late Filing of 2020 Form 990-EZ

EIN: 23-7345867

American Federation of Teachers

2839 Mohawk Valley Community College Professional Association

Tax Period Ending: April 30, 2021

To Whom It May Concern:

Our tax year 2020 Form 990-EZ (for the tax period ending April 30, 2021) is being sent via certified mail on September 29, 2021, meaning that it will arrive at the Internal Revenue Service Center for processing in early October 2021. With a tax period ending April 30, 2021, this would be past our filing deadline of September 15, 2021. We are requesting that no penalty be assessed to us for the late filing due to issues arising from a change in our accounting period, which resulted in an inability to e-file our 2020 Form 990-EZ by the deadline. We e-filed Form 8868 to request an extension for our 2020 Form 990-EZ, but due to the accounting period change, it was forced to be filed for a June 30 year-end rather than an April 30 year-end. Additionally, inconsistent information provided by IRS agents led me to believe the issue was either resolved or that there was nothing I could do to file the Form 990-EZ on time. I will explain the situation and my communication with IRS agents in the subsequent paragraphs.

In March, June, and July 2021, we received multiple notices from the IRS regarding a failure to file a tax year 2019 Form 990-EZ. (These notices were due to an IRS processing delay. We had filed our tax year 2019 Form 990-EZ months before the notices were sent.) The first notice in March indicated an accounting year ending April 30, 2020, while subsequent notices in June and July indicated two different accounting periods: an April 30 year-end and a June 30 year-end. We have always filed returns with a 4/30 year-end and we did not request a change to our accounting period, so I believed the notices indicating a 6/30 year-end were an administrative error, as we still received notices with a 4/30 year-end. When I spoke with IRS agents to discuss the notices, they did not mention that our accounting period had changed -- they only told me to wait for our tax year 2019 Form 990-EZ (with a 4/30 year-end) to be processed.

On August 3, 2021, I spoke with another IRS agent to ask for an update about our tax year 2019 Form 990-EZ. I also explained the multiple notices we received in June and July with contradictory accounting periods. The agent told me that she was able to remove our June 30 year-end filing requirement in the system so that we would not receive additional notices with that date in the future. At this point, I believed that our accounting year-end was still April 30 in the IRS database, as the agent did not mention that our accounting period had been completely changed to June 30.

On August 16, 2021, I attempted to e-file our tax year 2020 Form 990-EZ using the *Form 990 Online* e-file provider. The return was rejected due to a mismatched accounting period. I indicated a 4/30 year-end on our return, but I was informed by the e-file provider that our year-end in the IRS

database is June 30. Based on what the previous IRS agent explained, I was unsure why the 6/30 year-end was still in the IRS database.

The next day, on August 17, 2021, I spoke with an IRS agent to discuss the accounting period discrepancy. The agent said that our accounting period had changed in the IRS database in 2018 from a 4/30 year-end to a 6/30 year-end. She told me that she would begin an internal referral to have our accounting year-end changed back to April 30. The agent recommended that I call our central organization (AFT - American Federation of Teachers) to confirm that they do not mandate a certain accounting period for us. (I communicated with AFT and was told they do not require a specific accounting period for their subordinates.) She also instructed me to file an extension for our tax year 2020 Form 990-EZ using Form 8868, as it would likely take at least a month for our accounting period to be changed through the internal referral.

The next day, on August 18, 2021, I e-filed Form 8868 (Application for Automatic Extension of Time to File an Exempt Organization Return) using the *Form 990 Online* e-file provider. We still had a June 30 year-end in the IRS database, so I was required to indicate that as our accounting period when filing Form 8868. I received notice that the form was accepted by the IRS on August 18. Because the IRS agent I spoke with the previous day told me to file Form 8868, I believed the extension would still apply to our return with a 4/30 year-end.

On September 14, 2021, I spoke with an IRS agent to ask about the status of the internal referral to have our accounting year-end changed back to April 30. I was hoping to be able to complete our 2020 Form 990-EZ e-file before the deadline of September 15. The agent told me that she could see the internal referral had been made, but there was no determination yet and I would need to call back after a full 30 days had elapsed since the initial request. I asked the agent about the Form 8868 extension applying to a Form 990-EZ with a different accounting period. She confirmed that the extension would be connected to our EIN, not the specific accounting period, so we would be fine.

On September 20, 2021, I called again to ask about the status of the internal referral to have our accounting period changed, as 30 days had elapsed since the initial request. The agent told me that no determination had been made yet and that I should give the agency another 30 days to process the referral. I asked again about the Form 8868 extension applying to a Form 990-EZ with a different accounting period, just to confirm what I had been told previously. However, this agent said that the previous agents were incorrect and that the extension would only apply to a Form 990-EZ with a 6/30 year-end. I asked her what we could do at this point, as it was already past the September 15 filing deadline and I would be unable to e-file the 2020 Form 990-EZ until our accounting period was changed. The agent said that there was nothing we could do except wait for the internal referral to be processed, and then address any fines if/when they occur.

On September 27, 2021, I spoke with another IRS agent. He confirmed that the Form 8868 extension would not automatically transfer to a Form 990-EZ with a different accounting period. The agent told me he would include a note in the internal referral to update our filed Form 8868 to the new accounting period when it is changed in the database. This agent also mentioned that our accounting period changed on April 14, 2021, which is different than what I was told by a previous agent (that the change occurred in 2018). He instructed me to physically file the 2020 Form 990-EZ by mailing it, rather than to wait for the accounting year change to be processed, and to include a late filing reasonable cause statement. Following his advice, I am mailing Form 990-EZ and writing this statement.

We tried our best to e-file our tax year 2020 Form 990-EZ before the deadline. We e-filed Form 8868 to request an extension on the 990-EZ filing requirement, but it needed to be for a different accounting period than our Form 990-EZ. Whenever an issue arose, we attempted to communicate with the IRS as quickly as we could to resolve the issue. We followed the advisement of IRS agents, but information provided to us was often incorrect or incomplete. Only now have we been advised to mail a physical Form 990-EZ.

We believe that these are reasonable causes for submitting our filing past the deadline. We hope that you will accept this letter and our explanation and will kindly abate any late filing penalty so that our organization will not be impacted financially.

Thank you for your consideration in this matter. Should you have questions, please feel free to contact me via my cell phone at 973-518-0016.

Sincerely,

A handwritten signature in black ink, appearing to read "R. Wittenberg". The signature is fluid and cursive, with a large initial "R" and "W".

Ross Wittenberg
Treasurer
Mohawk Valley Community College Professional Association