

DEPARTMENT OF THE TREASURY FORM 990N, 990EZ,  
and FORM 990





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## GENERAL INSTRUCTIONS

# INTRODUCTION

This booklet has been prepared to assist UAW Local Unions, Local Union Building Corporations, CAP Councils and PACs in filing Department of the Treasury, Internal Revenue Service (IRS), FORM 990N, FORM 990EZ or FORM 990.

In addition to this booklet, other resources are available for your use. The IRS provides instructions for each form and schedule of the 990/990-EZ. In the event of any conflict between these instructions and the instructions provided by the IRS, the instructions provided by the IRS shall control.

FORM 990N must be filed by all Local Unions, Local Union Building Corporations and CAP Councils having an annual income of LESS than \$50,000.

FORM 990EZ must be filed by all Local Unions and CAP Councils having an annual income of greater than \$50,000 but less than \$200,000 and total assets less than \$500,000. Total assets amount can be found on LM-3, Line 31B.

FORM 990 must be filed by all Local Unions and CAP Councils having an annual income of \$200,000 or more OR total assets of \$500,000 or more. Total assets amount can be found on the LM-2, Line 29B

### PACs:

PACs that have gross receipts of \$100,000, but LESS than \$1,000,000 must file Form 990EZ. PACs that have gross receipts of \$1,000,000 or MORE must file Form 990. PACs are not required to file Form 990N if gross receipts are less than \$100,000.

Refer to the guidelines on page 12 of these instructions to determine if your gross receipts are \$50,000 or less.

**The International Union is not provided with forms;** therefore, it is the responsibility of the Local, PAC or CAP Council to obtain the applicable form by contacting the Internal Revenue Service in your area or by downloading a copy of the form at [www.irs.gov](http://www.irs.gov).

**FILING DEADLINE FOR FORMS 990N, 990EZ and 990 IS  
MAY 15th**

## GENERAL INSTRUCTIONS

## PENALTIES

### FOR LATE FILING:

Against the Local Union:

- \$20.00 per day not to exceed the smaller of \$10,000 or 5% of the reporting year's gross receipts
- If the local union's annual gross receipts are greater than \$1 million, then the penalties are \$100 per day not to exceed \$50,000.

Against the Financial Secretary:

- \$10 per day, not to exceed \$5,000

### INCOMPLETE / INCORRECT RETURNS:

**The IRS does not consider the form filed unless it is correct and complete. Local unions may be assessed penalties for these returns. To avoid this be sure to complete all applicable line items; answer "Yes", "No" or "N/A" (not applicable) to each question on the return; make an entry (including -0- where appropriate) on all total lines; and enter "N/A" if an entire part does not apply.**

There are also penalties (**fines and imprisonment**) for willfully not filing returns and/or filing fraudulent returns and statements with the IRS. States may impose additional penalties for failure to meet their separate filing requirements.

### PUBLIC INSPECTION:

"An organization must, during the three-year period beginning with the due date of the Form 990/990EZ, make its return available for public inspection upon request. All parts of the return and all required schedules and attachments, other than the list of contributors to the organization, must be made available. Inspection must be permitted "during regular business hours" at the local union's office.

Any person who does not comply with the public inspection requirement SHALL BE ASSESSED A PENALTY OF \$20 FOR EACH DAY that inspection was not permitted, up to a maximum of \$10,000, with respect to any one return. NO PENALTY will be imposed if the failure is due to reasonable cause. Any person who willfully fails to comply shall be subject to an additional penalty of \$5,000.

## GENERAL INSTRUCTIONS

### CHECKLIST FOR A PROPERLY COMPLETED RETURN

- ✓ Double check the accuracy of your EIN, tax period, and group exemption number (GEN).
- ✓ Indicate the correct organization type under which you are tax-exempt. Local unions and CAP Councils should check the 501(c) box and insert "5" in the brackets. Building Corporations check the 501(c) box and insert "2" in the brackets. PACs check the box in front of "527".
- ✓ Make sure "Gross Receipts Line" (L on 990EZ, G on 990) is completed.
- ✓ Check the box indicating the local is **not** required to attach Schedule B provided the local did not receive \$5,000 in contributions from any one contributor. (Line "H" on 990EZ, N/A on 990)
- ✓ All "Beginning" amounts should be the same as previous year "End of Year" amounts.
- ✓ Year ending "Total Assets" and "Total Liabilities" should be the same as reported on LM Form.
- ✓ All figures must be rounded off to whole dollar amounts.
- ✓ Enter all negative numbers in parentheses.
- ✓ All lines should have a figure or N/A entered on them unless instructed to leave blank.
- ✓ All schedules must have the following information included on the form: Form #, Tax Year, Local Union #, EIN # and 990 line # that caused you to file schedule. Some of this information may already be on schedule from IRS.
- ✓ All schedules/attachments should be in alphabetical order.
- ✓ Sign and date the form.
- ✓ Retain signed/dated copies for the local union records.

## FORM DISTRIBUTION

- ORIGINAL FORM: MAIL to:  
Internal Revenue Service  
Ogden, UT 84201-0027  
**(990-EZ ONLY)**

2020 IRS Requirements have made 990 e-Filing **MANDATORY**. E-Filing MUST be done through an Approved [Exempt Organizations Modernized e-File \(MeF\) Provider](#). However, many of the providers listed are primary software providers for CPA firms and larger organizations. The following software providers are more suitable for smaller, self-filing exempt organizations.

**Intuit** – The software developer of QuickBooks & TurboTax, charges \$120 to e-file a single Form 990 via their ProConnect tax software.

**TaxAct** – Another IRS approved e-file provider, charges \$117.95 per Form 990 filing.

**Form 990 Online** – Provides FREE filing for organizations with gross receipts of \$100,000 or less. When gross receipts exceed \$100,000, filing fees range from \$38 to \$190 (Based on revenue).

**ExpressTaxExempt** – Filing fees range from \$19 to \$99, depending on the form being e-filed.

Local Unions filing their own returns should evaluate different software providers to find the best software for their specific needs. Additionally, organizations should allow suitable time for employees to set-up and become familiar with using the software.

- LOCAL UNIONS: ONE COPY MUST BE UPLOADED TO LUIS

emailed to: [auditforms@uaw.net](mailto:auditforms@uaw.net)

or mailed to:

INTERNATIONAL UNION, UAW  
AUDITING DEPARTMENT  
8000 East Jefferson Avenue  
Detroit, Michigan 48214

**SEE NEXT PAGE**



## GENERAL INSTRUCTIONS

- CAP COUNCILS and PACs: ONE COPY MUST be mailed to:  
INTERNATIONAL UNION, UAW  
CAP DEPARTMENT  
8000 East Jefferson Avenue  
Detroit, Michigan 48214
- ONE COPY: A signed and dated copy MUST be kept by the Local Union, CAP Council and PAC for public inspection.

## INSTRUCTIONS FOR FILING FORM 990N

### New Annual Electronic Filing Requirements for Small Exempt Organizations Internal Revenue Service (IRS) – Form 990-N (e-Postcard)

UAW Local Unions, CAP Councils and Building Corporations whose gross receipts are normally less than \$50,000 are required to electronically submit Form 990-N for the calendar year. The Form 990-N is due May 15<sup>th</sup>.

#### NOTE

Operations of the Building Corporations are handled through the books and records of the Local Union. Normally, income for the Building Corporation is zero, but a 990-N must still be submitted.

#### Information you will need to file Form 990-N:

- Employer identification number (EIN)
- Tax year
- Legal name and mailing address
- Name and address of a principal officer (Financial Secretary)
- Web site address if the Local Union or CAP Council has one.
- Confirmation that the organization's annual gross receipts are \$ 50,000 or less.

#### How to Register as a New User:

- Log on to the internet and type in the web address  
<https://sa.www4.irs.gov/epostcode/>
- Under **First Time Users** click on **Get Started**.
- On the **Let's Get Started** page enter your first name, last name and email address, click **Send Email Confirmation Code**, a confirmation code will be sent to your email address. If you do not receive your confirmation code check your Spam or Junk email folder.
- Enter the confirmation code and click **Continue**.
- On the **Security Profile** page:
  - Select **User ID** enter the **User ID** of your choice. Use only letters, numbers or a hyphen. **NO SPACES**.
  - Select **Password**, be sure and follow the **Password** rules.

- Select a **Site Phrase**, this phrase will appear on your login page before you enter your **Password**.
- Select a **Site Image**, this image will appear on your login page before you enter your **Password**.
- Choose your **Challenge Questions**.
- Select **Continue**.
- The **User Profile Successfully Created** will appear, select **Continue**.
- On the **Online Services** Page select **Continue**.

The IRS will send the organization an email acknowledgement that the organization's 990-N has been filed and accepted by them. Once the organization receives this IRS acceptance of their report, they should **print out a copy** of the confirmation for their records.

### **Create a 990-N Form Submission:**

- On the **Electronically file your Form 990-N** page select **Manage E-Postcard Profile**.
- On the **e-Postcard Profile** page select **Exempt Organization** from the dropdown menu and then select **Continue**.
- On the next page enter the local union **EIN** (Employer Identification Number) and select **Create New Filing**.
- On the **Select EIN** page select the **EIN** for your local union from the drop down menu and then select **Continue**.
- On the **Organization Details** page answer these three questions:
  - **For the tax year ending?** Enter the year of the return that the local union is filing.
  - **Has your organization terminated or gone out of business?** Select No from the dropdown menu.
  - **Are your gross receipts \$50,000 or less?** Select Yes from the dropdown menu (If the answer is No then the local union should be filing a 990EZ or 990).
  - If you do not understand the questions, click the question mark icon for an explanation.
- On the Contact Information page enter the **Organization's legal name**, if the organization conducts business using another name (DBA), enter that name in the **DBA Name** box.
- On the **Confirmation** page the filing status will display as **Pending**.
- Click on the word **Print** in the phrase **Print a copy of this filing for your records. DO NOT LEAVE THIS PAGE WITHOUT PRINTING A COPY OF THIS FILING FOR YOUR RECORDS. ONCE YOU LEAVE THE PAGE YOU WILL NOT BE ABLE TO PRINT A COPY OF YOUR FILING.**
- Select **Manage Form 990-N Submissions**, on the **Manage Form 990-N Submissions**, page your submission will show the status as **Pending**.
  - After seven minutes, refresh the page (F5 key for Windows; Command-R for Mac) and the **Get Updated Status** button will be visible.

FORM 990N

- Select ***Get Updated Status*** to see if your submission was accepted or rejected.
- If your submission was rejected, select the submission ID hyperlink for additional details.
- **Late filing or failure to file Form 990-N for 3 consecutive years can result in the organization losing their tax exempt status.**
- Local Unions **must** forward a copy of the email confirmation by:

Uploading Email Confirmations to **LUIS**

or by emailing form to: [auditforms@uaw.net](mailto:auditforms@uaw.net)

or mailing to: **INTERNATIONAL UNION, UAW**  
**AUDITING DEPARTMENT**  
**8000 East Jefferson Avenue**  
**Detroit, Michigan 48214**
- CAP Councils **must** mail a copy of the email confirmation to:

**INTERNATIONAL UNION, UAW**  
**CAP DEPARTMENT**  
**8000 East Jefferson Avenue**  
**Detroit, Michigan 48214**
- One copy **must** be kept with the local union record

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## INSTRUCTIONS FOR FILING FORM 990EZ

### LETTERS "A" THROUGH "L" ON PAGE 1 OF FORM 990EZ SHOULD BE COMPLETED AS FOLLOWS:

**"A":** Leave blank.

**"B":** Check all boxes that may apply. The Termination Return box applies only if the Local Union is going out of existence. Termination returns are filed by the International Union.

**B** Check if applicable:

- Address change
- Name change
- Initial return
- Termination
- Amended return
- Application pending

**"C":** In the space provided for name and address, insert "International Union, UAW, Local \_\_\_\_\_. CAP Councils or PACs should insert their name of the Council or PAC. This should be typed or printed plainly. Show the address of the Local Union, including the Postal Zip Code. If you have no Local Union office, use the address where your mail is received.

Please use IRS label or print or type. See Specific Instructions.	<b>C</b> Name of organization <b>International Union, UAW, Local xxxx</b>	
	Number and street (or P.O. box, if mail is not delivered to street address) <b>LOCAL UNION ADDRESS OR</b>	Room/suite
	City or town, state or country, and ZIP + 4 <b>ADDRESS OF FINANCIAL SECRETARY</b>	

**"D":** You are required to show your "Employer Identification Number" [EIN]. This is the nine-digit number assigned to you for identification purposes by the IRS to be used in remitting taxes withheld and payable concerning wages and lost time. If you do not already have such a number, you are required to obtain one from your local IRS office.

**D** Employer identification number

**12 : 3456789**

**"E":** Telephone number – Enter the local union's telephone number. If your local union does not have a telephone number enter the telephone number of the financial secretary or president.

**E** Telephone number

**( 123 ) 456-7890**

FORM 990EZ

"F": Enter the four-digit Group Exemption Number (GEN): **0427**

**F** Group Exemption  
Number . . ► **0427**

"G": Accounting method: Check the "**Cash**" box.

**G** Accounting method:  Cash  Accrual  
Other (specify) ►

"H": Check this box if the local union **did not** receive \$5,000 or more in cash or property from any **single** contributor and **do not** attach Schedule B. However, if the local **did** receive \$5,000 or more in cash or property from any **single** contributor, you must fill out Schedule B and the amount must be included in Part 1, Line 1 of Form 990-EZ.

**H** Check ►  if the organization  
is **not** required to attach  
Schedule B (Form 990, 990-EZ, or 990-PF).

"I": "N/A" unless your local union has a website, then write the website address here.

**G** Website: ► **N/A OR LOCAL UNION WEBSITE ADDRESS**

"J": Local Union and CAP Councils check the box in front of 501(c) and insert "5" within the open brackets.

**J** Organization type (check only one)—  501(c) ( **5** ) ► (insert no.)  4947(a)(1) or  527

**PACs ONLY:**

PACs should check the box in front of 527.

**J** Organization type (check only one)—  501(c) ( ) ► (insert no.)  4947(a)(1) or  527

"K": Form of Organization: Check the "Association" box.

**GUIDELINES TO DETERMINE IF YOUR GROSS RECEIPTS ARE  
\$50,000 OR LESS**

1. LOCALS 3 OR MORE YEARS OLD:

Determine the average gross receipts (income from all sources) for the immediate three-year period including the current reporting year. If the average yearly gross is \$50,000 or LESS, you are not required to file 990EZ.

2. LOCALS BETWEEN 1 AND 3 YEARS OLD:

Determine the average gross receipts for the first two years. If the average yearly gross receipts are \$60,000 or LESS, you are not required to file 990EZ.

3. LOCALS LESS THAN 1 YEAR OLD:

If gross receipts in the reporting year were \$ 75,000. or LESS, you are not required to file 990EZ.

4. GROSS RECEIPTS OF \$50,000 OR LESS:

If the organization's annual gross receipts are normally not greater than \$50,000, it may be required to submit the Form 990-N (e-Postcard) if it does not file the Form 990 or Form 990EZ.

**"L":** Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. Enter total here. If \$200,000 or MORE, or if total assets (Part II, Column B) are \$50,000 or more, you must File Form 990.

Note:

- A. FIGURES SHOWN ON **FORM 990EZ** MUST, IN ALL CASES, BE **ROUNDED OFF TO WHOLE DOLLAR AMOUNTS**.
- B. No line should be left blank. Enter zeroes (-0-) or "N/A" where appropriate.

**FORM 990EZ** is made up of four pages. In addition to the information required in the heading (Items **A** through **L**); the form contains six parts as follows:

**PART I**      **REVENUE, EXPENSES AND CHANGES IN NET ASSETS  
OR FUND BALANCES**

**PART II**      **BALANCE SHEETS**

**PART III**      **STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS**

- PART IV LIST OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES**
- PART V OTHER INFORMATION**
- PART VI SECTION 501(c)(3) ORGANIZATIONS ONLY**

**C. THE INTERNAL REVENUE SERVICE (IRS) NO LONGER ACCEPTS THE SUBSTITUTION OF FORM LM-3 INFORMATION FOR FINANCIAL REPORTING ON FORM 990EZ.**

**PART I: REVENUE, EXPENSES AND CHANGES IN NET ASSET OR FUND BALANCES**

[All lines must be completed, even if the amount is "-0-"]

**Line 1**

Enter the gross amount of contributions, gifts and grants made directly to and for the use by the Local Union. These could be in the form of cash or non-cash contributions or gifts. In most cases, the income from these sources will be zero.

**Line 2**

EXCEPT FOR THE SPECIFIC ITEMS NOTED BELOW, the activities of a labor union do not produce income through exercise of the functions for which it is granted tax-exempt status. Accordingly, ONLY INCOME SPECIFIED BELOW should be shown on Line 2 as "program service revenue":

- a]** Interest received by the Local from loans made to affiliated organizations, such as other UAW Locals or to the International Union.
- b]** Rents received from members, affiliated exempt organizations, such as another UAW Local or, a UAW Sub-Regional office or any other subordinate body of the UAW.
- c]** Rents received from any other exempt organization that you are charging less than fair rental value for the purpose of aiding that organization's exempt purpose.
- d]** CAP Councils insert the total per capita income received during the year.

**Line 3**

Show the total amount received for dues of all kinds, including SUB dues, bonus and profit sharing, dues from retired workers and initiation and reinstatement fees.

**Line 4**

Show the total amount of interest from checking accounts, savings investments (Credit Unions, Savings Accounts, Time Certificates, U.S. Bonds, etc.) as well as on any interest-bearing loans made by the Local (for example, short-term loans to a Credit Union). Also, show the total dividends received on any shares of stock and rent from any investment property. Investment property is property the local owns for the purpose of generating income.

DO NOT include interest on loans made to an affiliated organization, which must be included on Line 2.

**Line 5(a)**

Report the total amount received from the sale of physical assets (real estate, furniture and equipment) or of stocks, bonds or other marketable securities. If U.S. Bonds are redeemed, include only the cost price. Accrued interest received must be reported on Line 4.

**Line 5(b)**

Show the original cost (plus any subsequent cost of additions or improvements) of assets sold.

**Line 5(c)**

Show the net gain or loss from all assets sold [Line 5(a) less Line 5(b)]. If expenses exceed income, the figure should be enclosed in parentheses to show that it is a negative figure. IRS instructions no longer require an attached schedule.

**Line 6**

**FUND RAISERS** – Show the financial transactions only of special events sponsored by the local union for the purpose of raising funds to be used in furthering its normal functions as a labor organization. Check the box if any of the amounts reported are from gaming activities. Social or recreational events held to raise funds such as parties, dinners, bingo, raffles, 50/50 drawings (where such activities are legal) and the sale of fund raising items must be reported here. **Schedule G must be completed if the amount reported on Line 6(a) exceeds \$15,000.** See page 65 for Schedule G instructions.

**Fund raiser event proceeds less event costs must be included on Line 1 as a contribution.**

**EXAMPLE:**

Gross Revenue	<b>\$20,000</b>
Cost of Fund Raiser	<b><u>2,700</u></b>
Contribution	<b>\$17,300</b>

**\$17,300 is reported on Line 6 within the parentheses and is part of the figure reported on Line 1 (Contributions).**

**\$2,700 is reported on Lines 6a and 6b.**

**Line 6c should be zero unless items purchased for the fund raiser were below fair market value.**

**DO NOT INCLUDE** on Line 6 social, recreational or athletic activities sponsored by the Local primarily for the purpose of encouraging participation of members and their families in labor organization affairs, even if these events incidentally result in some net income to the Local.

**ANY LOCAL UNION THAT ENGAGES IN EXTENSIVE GAMING ACTIVITY MAY ENDANGER ITS STATUS AS A TAX-EXEMPT ORGANIZATION AND SHOULD ENGAGE THE SERVICES OF A QUALIFIED TAX ACCOUNTANT FOR THE PURPOSE OF PREPARING FORM 990EZ.**

**IT IS NOT THE FUNCTION OF THE AUDITING DEPARTMENT TO INSTRUCT LOCAL UNIONS OR CAP COUNCILS ON ACTIVITIES OUTSIDE OUR TAX EXEMPT PURPOSE. IF YOU CHOOSE TO GET INVOLVED IN THESE TYPES OF ACTIVITIES, CONTACT A TAX PROFESSIONAL.**

**Line 6(a)**

**SHOW THE TOTAL GROSS REVENUE** from gaming fund-raising events. (Gross receipts less contributions reported in Line 1).

**Line 6(b)**

**SHOW THE TOTAL GROSS REVENUE** from all non-gaming fund-raising events.

**Line 6(c)**

**SHOW THE TOTAL EXPENDITURES** incurred.

**Line 6(d)**

**SHOW THE NET GAIN (OR LOSS)** from all fund-raising events [Line 6(a) less Line 6(b)]. If expenses exceed income, the figure should be enclosed in parentheses to show that it is a negative figure. Usually this figure will be zero.

**Line 7(a)**

Report the gross amount of sales of inventory items such as shirts, hats, jackets, etc. It is acceptable for a Local to sell Union promotional items, especially those bearing the Union's logo.

**Line 7(b)**

Report the cost of the goods sold including shipping.

**Line 7(c)**

Subtract line 7(b) from line 7(a). If expenses exceed income, the figure should be enclosed in parentheses to show that it is a negative figure.

**Line 8**

Enter on this line the total of all income not covered in Lines 1 through 7 and describe the source of income in detail on Schedule O..

**Line 9**

Enter the total from Lines 1 through 8.

**IMPORTANT:** The amount shown on Line 9, added to any values deducted on Lines 5(b), 6(b), and 7(b) must equal the total receipts shown on LM-3, Line 44.

# FORM 990EZ

## **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
	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 exceed \$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	
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	
<b>9 Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ►	9	

### **Line 10**

Report the total amount of awards or scholarships given to individuals or organizations. **List in Schedule O.**

**For each recipient, list:**

- **Type of assistance**
- **Amount given**
- **Relationship of the recipient to the organization**

### **Line 11**

UAW Local Unions should not give assistance to individuals or benefits to its members; therefore, the answer should be "0".

### **Line 12**

Enter the total of salaries and/or lost time paid at gross amounts. Include all monthly expense allowances, taxable per diem and contributions paid to pension and severance funds. Also include the amounts paid for insurance premiums or similar allocations such as group life, hospitalization and medical insurance, sick benefits and death benefits. **All direct payroll taxes (employer's share of Social Security and Medicare taxes, Federal Unemployment taxes (FUTA), state unemployment taxes, etc) should be included here.**

### **Line 13**

Report the amounts paid to accountants, arbitrators, CPA firms, lawyers, etc. who are not employees of the local union.

### **Line 14**

Enter the total amounts paid for the rental or purchase of office or hall space. Include all utilities, real estate taxes, property insurance, etc. Also include outside janitorial services and rental and maintenance fees for furniture and equipment.

## FORM 990EZ

### **Line 15**

Report the total amounts paid for printing, producing and mailing of local union publications (newspapers, leaflets, films and other informational materials). Do not include any wages associated with these publications. They are reported on Line 12.

### **Line 16**

Itemize all other expenses not previously reported on Lines 5b, 6b, 7b and 10 through 15. Report payroll taxes withheld as a negative item (-) and deductions forwarded on behalf of members and/or employee's share of payroll taxes as a positive (+) item. Describe in Schedule O58.

### **Line 17**

Total lines 10 through 16.

<b>Expenses</b>	10	Grants and similar amounts paid (list in Schedule O) . . . . .	10
	11	Benefits paid to or for members . . . . .	11
	12	Salaries, other compensation, and employee benefits . . . . .	12
	13	Professional fees and other payments to independent contractors . . . . .	13
	14	Occupancy, rent, utilities, and maintenance . . . . .	14
	15	Printing, publications, postage, and shipping . . . . .	15
	16	Other expenses (describe in Schedule O) . . . . .	16
	17	<b>Total expenses.</b> Add lines 10 through 16 . . . . . ►	17

### **Line 18**

Deduct Line 17 ("Total Expenses") from Line 9 ("Total Revenue"), and enter the difference on Line 18. If Line 18 is a negative figure, enclose it in parentheses.

### **Line 19**

Enter the **End of Year** amount from the Balance Sheet of the prior year's return. (Form 990EZ, Line 27 or Form 990, Line 22).

#### NOTE

This amount should be the same as the amount shown on the previous year's Form LM-3, Line 37(C) or LM-2, Line 35(C).

**USE THE 990EZ WORKSHEET ON PAGE 88 OF THESE INSTRUCTIONS TO ARRIVE AT THE FIGURES TO BE REPORTED IN LINES 20 AND 21. A COPY OF THE WORKSHEET MUST BE ATTACHED TO ALL COPIES OF FORM 990EZ.**

### **Line 20**

Line 20 accounts for changes in liabilities and non-cash assets. Refer to the Line 20 Worksheet on page 88 of these instructions.

**Line 21**

Total Lines 18, 19, and 20. The result must agree with the total net assets figure at the END OF THE REPORTING YEAR on Form LM-3, Line 37(D). This amount must also agree with the amount shown on Line 27, Column B of the FORM 990EZ.

<b>Net Assets</b>	18	Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	18	
	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	
	20	Other changes in net assets or fund balances (explain in Schedule O) . . . . .	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ►	21	

**PART II: BALANCE SHEETS**

**NOTE: If The Organization used schedule O to respond to any question in Part II, Check this Box**

**Line 22**

- **Column (A):** Report the total of all cash assets of the local union (Examples: cash on hand, petty cash accounts, checking and savings accounts, certificates of deposit, etc.) at the beginning of the reporting period. Also include the **cost price** of marketable securities, and the **cost price** of investment property.
- **Column (B):** Report the total of all cash assets of the local union listed above at the end of the reporting period.

**Line 23**

- **Column (A):** Report the **cost price** of land, buildings (not held solely for investment purposes), furniture and equipment owned by the local union at the beginning of the reporting period.
- **Column (B):** Report the **cost price** of land, buildings, furniture and equipment listed above owned by the local union at the end of the reporting period.

**Line 24**

- **Column (A):** Report all other assets not reported on Lines 22 and 23 at the beginning of the reporting period.
- **Column (B):** Report all other assets not reported on Lines 22 and 23 at the end of the reporting period.
- **Describe in Schedule O**  
List these items on the "describe" line. Examples of what is reported here: Prepaid deposits, inventory items (shirts, hats, jackets, etc.). An attachment may be necessary.

**Line 25****TOTAL ASSETS:**

- **Column (A):** Enter total of Lines 22 through 24.
- **Column (B):** Enter total of Lines 22 through 24.

**Line 26****TOTAL LIABILITIES:**

- **Column (A):** Enter the total liabilities at the beginning of the year. This amount is the same as reported at the end of the year on the previous year's return.
- **Column (B):** Enter the total liabilities owed at the end of the reporting year. Examples of these liabilities include payroll taxes, per capita taxes, utilities, etc.. Describe in Schedule O.

**Line 27****NET CASH ASSETS OR FUND BALANCES:**

- **Column (A):** Subtract Line 26 from Line 25.
- **Column (B):** Subtract Line 26 from Line 25. This amount **must** agree with the amount reported on Line 21.

<b>Part II Balance Sheets</b> (see the instructions for Part II)	
Check if the organization used Schedule O to respond to any question in this Part II . . . . . <input type="checkbox"/>	
	(A) Beginning of year
22 Cash, savings, and investments . . . . .	22
23 Land and buildings . . . . .	23
24 Other assets (describe in Schedule O) . . . . .	24
25 <b>Total assets</b> . . . . .	25
26 <b>Total liabilities</b> (describe in Schedule O) . . . . .	26
27 <b>Net assets or fund balances</b> (line 27 of column (B) <b>must</b> agree with line 21) . . . . .	27

**PART III: STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS****Leave Box on Title Bar Unchecked**

"What is the organization's primary exempt purpose?" Answer: **Labor Organization**.

**Line 28**

State "**Collective Bargaining and Representation Service to \_\_\_\_\_ Members.**" The number of members equals the monthly average of members and retirees for the reporting year.

**Lines 28a through 32**

Answer "N/A" [Not Applicable].

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<b>Part III Statement of Program Service Accomplishments</b> (See the instructions for Part III.)			<b>Expenses</b> (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)
What is the organization's primary exempt purpose? <b>LABOR ORGANIZATION</b>			
Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.			
<b>28 COLLECTIVE BARGAINING AND REPRESENTATION TO XXXX MEMBERS</b>			
(Grants \$	) If this amount includes foreign grants, check here . . . . .	► <input type="checkbox"/>	<b>28a</b> <b>N/A</b>
<b>29</b>			
(Grants \$	) If this amount includes foreign grants, check here . . . . .	► <input type="checkbox"/>	<b>29a</b> <b>N/A</b>
<b>30</b>			
(Grants \$	) If this amount includes foreign grants, check here . . . . .	► <input type="checkbox"/>	<b>30a</b> <b>N/A</b>
<b>31</b> Other program services (attach schedule)			
(Grants \$	) If this amount includes foreign grants, check here . . . . .	► <input type="checkbox"/>	<b>31a</b> <b>N/A</b>
<b>32</b> Total program service expenses (add lines 28a through 31a)			<b>32</b> <b>N/A</b>

CAP Councils also insert **Labor Organization**. Then state **"To develop, promote and implement policies and programs that will enrich the quality of American life and improve the economic and social conditions of \_\_\_\_\_ UAW members and their families."** (Use monthly average of members of all Local Unions that paid Per Capita to the CAP Council plus the number of retirees).

**Lines 28a through 32**

Answer "N/A" [Not Applicable].

<b>Part III Statement of Program Service Accomplishments</b> (See the instructions for Part III.)			<b>Expenses</b> (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)
What is the organization's primary exempt purpose? <b>LABOR ORGANIZATION</b>			
Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.			
<b>28 TO DEVELOP, PROMOTE AND IMPLEMENT POLICIES AND PROGRAMS THAT WILL ENRICH THE QUALITY OF AMERICAN LIFE AND IMPROVE THE ECONOMIC AND SOCIAL CONDITIONS OF XXXX UAW MEMBERS AND THEIR FAMILIES</b>			
(Grants \$	) If this amount includes foreign grants, check here . . . . .	► <input type="checkbox"/>	<b>28a</b> <b>N/A</b>
<b>29</b>			
(Grants \$	) If this amount includes foreign grants, check here . . . . .	► <input type="checkbox"/>	<b>29a</b> <b>N/A</b>
<b>30</b>			
(Grants \$	) If this amount includes foreign grants, check here . . . . .	► <input type="checkbox"/>	<b>30a</b> <b>N/A</b>
<b>31</b> Other program services (attach schedule)			
(Grants \$	) If this amount includes foreign grants, check here . . . . .	► <input type="checkbox"/>	<b>31a</b> <b>N/A</b>
<b>32</b> Total program service expenses (add lines 28a through 31a)			<b>32</b> <b>N/A</b>

PACs should insert "Political Action Committee (527)". Then state **"Is the separate, segregated fund through which XXXX UAW members and their families collectively make expenditures to influence the nomination or election of individuals to state, local and/or party office."**

<b>Part III Statement of Program Service Accomplishments</b> (See the instructions for Part III.)			<b>Expenses</b> (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)
What is the organization's primary exempt purpose? <b>POLITICAL ACTION COMMITTEE (527)</b>			
Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.			
<b>28 IS THE SEPARATE, SEGREGATED FUND THROUGH WHICH XXXX UAW MEMBERS AND THEIR FAMILIES COLLECTIVELY MAKE EXPENDITURES TO INFLUENCE THE NOMINATION OR ELECTION OF INDIVIDUALS TO STATE, LOCAL AND/OR PARTY OFFICE.</b>	(Grants \$ ) If this amount includes foreign grants, check here ► <input type="checkbox"/>		<b>28a</b> <b>N/A</b>
<b>29</b>	(Grants \$ ) If this amount includes foreign grants, check here ► <input type="checkbox"/>		<b>29a</b> <b>N/A</b>
<b>30</b>	(Grants \$ ) If this amount includes foreign grants, check here ► <input type="checkbox"/>		<b>30a</b> <b>N/A</b>
<b>31 Other program services (attach schedule)</b>	(Grants \$ ) If this amount includes foreign grants, check here ► <input type="checkbox"/>		<b>31a</b> <b>N/A</b>
<b>32 Total program service expenses</b> (add lines 28a through 31a)	► <input type="checkbox"/>		<b>32</b> <b>N/A</b>

## PART IV: LIST OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES

### Leave Box on Title Bar Unchecked

Persons listed here should include only officers who are members of the Local's Executive Board or who held such office at any time during the reporting year. **YOU MUST LIST** each officer, whether compensated or not, and her/his title.

Local Unions constitutionally must have a minimum of nine (9) executive officers. Form 990EZ provides space for up to twelve (12) executive officers. A two-page form is included with these instructions providing additional space for more officers. This form must be completed in the appropriate manner and submitted as an attachment to Form 990EZ in order to provide the information required for Part IV.

CAP Councils and PACs must report their officers on this schedule.

#### **Column (A) - Name and title:**

Enter the officer's name on the top line and title on the bottom line.

#### **Column (B) - Average hours per week devoted to position:**

This column asks for average hours "devoted to position." Enter a numerical estimate of the average hours per week each officer spent working in the capacity of her/his office. **"Variable as needed"** is no longer acceptable.

#### **Column (C) - Reportable Compensation:**

Report the total gross wages, lost time, and expense allowances. This figure should agree with the amount reported on Form W-2, Box 5.

#### **Column (D) - Health Benefits and Contributions to employee benefit plans:**

Contributions to employee benefit plans include amounts paid into plans **ESTABLISHED BY THE LOCAL** for its officers. Payments to the company or to the International Union in

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reimbursement for payments made by them on behalf of full-time Local Union officers **SHOULD NOT** be reported here.

**Column (E) – Estimated amount of other compensation:**

**DO NOT REPORT** reimbursed expenses for attendance at specific meetings, conferences, etc. where the officer has made an accounting (turned in receipts) to the Local Union and the expenses were classified as travel, meals, etc.

**YOU MUST REPORT** taxable per diem and other expenses which the officer is not required to, or did not make an accounting (turned in receipts) to the Local, and therefore must be reported on Form W-2. The total of columns (C) and (E) should equal the total wages reported on each officer's W-2.

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## PART V: OTHER INFORMATION

**NOTE: If the Organization used Schedule O to respond to any question in Part II, Check this Box**

Line 33

**“NO”**

**Line 34**

"NO" unless there were changes to the local union bylaws, then answer "YES" and any changes in Schedule O. If the bylaws do not contain authorized signatures (bylaws committee), a statement signed by the president certifying they are complete and accurate must be attached.

The International Union will notify the IRS of changes made in the International Constitution.

**Line 35**

**PACs ARE NOT REQUIRED TO ANSWER QUESTIONS 35A AND 35B.**

**EXTREME CAUTION** should be used when answering Line 35 because it could result in the payment of an estimated tax and filing of Form 990-T.

Unrelated Business Income (UBI) is income generated through activities outside our purpose statement for which we were granted tax exempt status as described in Part III. Examples of UBI include rental of property (reception halls or office space) to parties other than our membership, advertising income from outside entities, or any other income where we are competing for business with outside businesses.

**Line 35(a)**

**IT IS CONTRARY TO THE POLICY** of the UAW for any of its Local Unions to engage in income-producing business activities not related to their function as a labor organization. Answer "NO" unless the local had unrelated business gross income of \$1,000 or more. Unrelated business income (UBI) is UBI gross receipts less UBI expenses.

**Line 35(b)**

Answer "NO" **UNLESS** you were required to file Form 990-T as a result of your Local Union having unrelated business income.

If you had income reported on Lines 2, 6 or 7 of Part I and answered 35(a) & (b) "NO," attach the following statement, "All income shown in Part I is derived from activities supporting collective bargaining, meetings, education, communication, organizing new bargaining units, community action, administration of the organization, maintenance of its property and assets, delivery of benefits to represented employees, fraternal and social activities and related activities which further the common interests of the membership."

**IF THE LOCAL UNION IS ENGAGED IN ACTIVITIES NOT RELATED TO ITS TAX-EXEMPT STATUS**, it should advise its Regional Director, the Auditing Department and engage the services of a qualified tax accountant for the purpose of preparing Form 990EZ and Form 990-T, if applicable. It is not appropriate for the auditing department to advise on matters unrelated to the union's exempt purpose.

**Line 35(c)**

Answer "NO".

**Line 36**

Answer "NO". The International Union will file a terminal report in the event of the closing of the local union.

**Line 37(a)**

Local Unions, PACs and CAP Councils answer "N/A" [Not Applicable].

**Line 37(b)**

Local Unions and CAP Councils answer "NO". PACs don't have to answer.

**Line 38(a)**

Answer "NO". Loans to officers, members or employees are not allowed.

**Line 38(b); Line 39(a) & (b), 40(a)**

Answer "N/A" [Not Applicable]

**Line 40(b)**

Answer "No".

**Line 40(c) & (d)**

Answer "N/A" [Not Applicable]

**Line 40(e)**

Answer "No".

**Line 41**

Enter the name of the state in which the form is filed if a state you do business in requires a copy of the 990EZ in place of all or part of its own reporting forms. Answer "N/A" [Not Applicable] if copies are not sent to a state.

**Line 42(a)**

Enter the name, telephone number (including Area Code) and address (including Zip Code) of the Financial Secretary.

**Line 42(b)**

Answer "No".

**Line 42(c)**

Answer "No".

**Line 43**

Answer "N/A" [Not Applicable].

**Line 44 (a,b, and c)**

Answer "No".

**Line 44(d)**

Leave blank.

**Line 45(a)**

Answer "No".

**Line 45(b)**

Answer "No".

**Line 46**

Local Unions and CAP Councils should answer "No"  
PACs will answer "Yes" and complete Schedule C, Part 1.

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<b>Part V Other Information</b> (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 <input type="checkbox"/>	
	Yes <input type="checkbox"/> No <input type="checkbox"/>
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 ► <b>37a</b>
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
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
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
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
41	List the states with which a copy of this return is filed ► _____
42a	The organization's books are in care of ► _____ Telephone no. ► _____ Located at ► _____ ZIP + 4 ► _____
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 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 ► <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ► <b>43</b>
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)?
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

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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			

**PART VI: SECTION 501(C)(3) ORGANIZATIONS ONLY**

Leave Blank. Does not apply to Local Unions, CAP Councils or PACs.

**PLEASE MAKE SURE TO SIGN AND DATE THE FORM  
AND TO  
INSERT ALL OTHER PERTINENT INFORMATION  
ATTACH ALL NECESSARY SCHEDULES AND WORKSHEETS**

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**THIS COMPLETES THE FILING INSTRUCTIONS FOR  
FORM 990EZ**

**UPLOAD SIGNED COPY TO LUIS.**  
Please refer to PAGE 4 of this Instruction Manual.

**FILING DEADLINE IS MAY 15th**

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## INSTRUCTIONS FOR FILING FORM 990

### IMPORTANT NOTE

**THE INTERNAL REVENUE SERVICE (IRS) NO LONGER ACCEPTS THE SUBSTITUTION OF FORM LM-2 OR LM-3 INFORMATION FOR FINANCIAL REPORTING ON FORM 990.**

2020 IRS Requirements have made 990 e-Filing **MANDATORY**. E-Filing MUST be done through an Approved [Exempt Organizations Modernized e-File \(MeF\) Provider](#). However, many of the providers listed are primary software providers for CPA firms and larger organizations. The following software providers are more suitable for smaller, self-filing exempt organizations.

[\*\*Intuit\*\*](#) – The software developer of QuickBooks & TurboTax, charges \$120 to e-file a single Form 990 via their ProConnect tax software.

[\*\*TaxAct\*\*](#) – Another IRS approved e-file provider, charges \$117.95 per Form 990 filing.

[\*\*Form 990 Online\*\*](#) – Provides FREE filing for organizations with gross receipts of \$100,000 or less. When gross receipts exceed \$100,000, filing fees range from \$38 to \$190 (Based on revenue).

[\*\*ExpressTaxExempt\*\*](#) – Filing fees range from \$19 to \$99, depending on the form being e-filed.

Local Unions filing their own returns should evaluate different software providers to find the best software for their specific needs. Additionally, organizations should allow suitable time for employees to set-up and become familiar with using the software.

Form 990 consists of a core form and numerous schedules. The form should be completed by following the sequencing order:

- 1.) LINES A THROUGH F AND H(A) THROUGH M ON PAGE 1
- 2.) PART VIII – STATEMENT OF REVENUE (LINE G Page 1(Gross Receipts) = LINES 6B & 7B (BOTH COLUMNS), 8B, 9B, 10B AND 12A)
- 3.) PART IX – STATEMENT OF FUNCTIONAL EXPENSES
- 4.) PART X – BALANCE SHEET
- 5.) PART III – STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS
- 6.) PART V – STATEMENTS REGARDING OTHER IRS FILINGS AND TAX COMPLIANCE
- 7.) PART VII – COMPENSATION TO OFFICERS
- 8.) PART XI – RECONCILIATION OF NET ASSETS
- 9.) PART XII – FINANCIAL STATEMENTS AND REPORTING
- 10.) PART VI – GOVERNANCE, MANAGEMENT, AND DISCLOSURE

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- 11.) PART I – SUMMARY
- 12.) PART IV – CHECKLIST OF REQUIRED SCHEDULES
- 13.) PART II – SIGNATURE BLOCK

The Auditing Department has identified the following schedules that potentially may need to be completed:

SCHEDULE C – POLITICAL CAMPAIGNING AND LOBBYING  
SCHEDULE D – SUPPLEMENTAL FINANCIAL STATEMENTS  
SCHEDULE G – FUNDRAISING AND GAMING  
SCHEDULE I – GRANTS AND SCHOLARSHIPS  
SCHEDULE J – COMPENSATION INFORMATION  
SCHEDULE L – TRANSACTIONS WITH INTERESTED PERSONS (LOANS & LM-30 ISSUES)  
SCHEDULE M – NONCASH CONTRIBUTIONS  
SCHEDULE O – SUPPLEMENTAL INFORMATION  
SCHEDULE R – RELATED ORGANIZATIONS AND UNRELATED PARTNERSHIPS  
LETTERS "A" THROUGH "M"

Page 1 of Form 990 should be completed as follows:

**"A":** Leave blank.

**"B":** Check all boxes that may apply. The Final return/terminated box applies only if the Local Union is going out of existence. Termination returns are filed by the International Union.

**B** Check if applicable

- Address change
- Name change
- Initial return
- Final Return/Termination
- Amended return
- Application pending

**"C":** In the space provided for name and address, insert "International Union, UAW Local\_\_\_\_\_. CAP Councils or PACs should insert their name of the Council or PAC. This should be typed or printed plainly. In the space provided for Doing Business As, enter "Local Union\_\_\_\_\_, UAW". Show the address of the Local Union, including the Postal Zip Code. If you have no Local Union office, use the address where your mail is received.

Please use IRS label or print or type. See Specific Instructions.	C Name of organization <b>INTERNATIONAL UNION, UAW LOCAL XXXX</b> Doing Business As <b>LOCAL UNION XXXX, UAW</b> Number and street (or P.O. box if mail is not delivered to street address) <b>LOCAL UNION ADDRESS</b> Room/suite City or town, state or country, and ZIP + 4 <b>ADDRESS OF FINANCIAL SECRETARY</b>	
---	--	--

**"D":** You are required to show your "Employer Identification Number" [EIN]. This is the nine-digit number assigned to you for identification purposes by the IRS to be used in remitting taxes withheld and payable concerning wages and lost time. If you do not already have such a number, you are required to obtain one from your local IRS office.

**D Employer identification number**

**12 : 3456789**

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**"E":** Telephone number – Enter the local union's telephone number. If your local union does not have a telephone number enter the telephone number of the financial secretary or president.

**E Telephone number**

**( 123 ) 456-7890**

---

**"F":** Enter the name and address of the Local Union President.

**F Name and address of principal officer:**

**LU PRESIDENT NAME AND ADDRESS**

**"G":** Part VIII must be completed before entering an amount. On Part VIII, Column A, add lines 6b (both columns (i) and (ii)), line 7b (both columns (i) and (ii)), line 8b, line 9b, line 10b, and line 12.

**G Gross receipts \$ **XXX,XXX****

**"H":** a] Answer **"NO"**  
 b] Leave blank  
 c] Enter "0427"

H(a) Is this a group return for subordinates?  Yes  No

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H(b) Are all subordinates included?  Yes  No  
If "No," attach a list. (see instructions)  
H(c) Group exemption number ► **0427**

"I": Local Union and CAP Councils check the box in front of 501(c), within the open brackets, insert "5".

Tax-exempt status:  501(c)(3)  501(c) ( )◀ (insert no.)  4947(a)(1) or  527

**PACs ONLY:** PACs should check the box in front of 527.

I Tax-exempt status:  501(c) ( )◀ (insert no.)  4947(a)(1) or  527

---

"J": **Answer N/A (Not Applicable) unless your local union has a website, then write the website address here.**

**J Website:** ► **N/A OR LOCAL UNION WEBSITE ADDRESS**

"K": Local Unions, CAPs and PACs check box before "Association"  
K Type of organization:  Corporation  Trust  Association  Other ►

"L": Enter the year your local union was chartered.

L Year of formation: **XXXX**

"M": Enter the state your local union is located in.

M State of legal domicile: **XX**

Note:

- A.** FIGURES SHOWN ON FORM 990 MUST, IN ALL CASES, BE **ROUNDED OFF** TO WHOLE DOLLAR AMOUNTS.
- B.** NO LINE SHOULD BE LEFT BLANK. ENTER ZEROES (-0-) OR "N/A" WHERE APPROPRIATE.

**PART VIII: STATEMENT OF REVENUE****Contributions, gifts, grants and other similar amounts****Line 1a**

Enter zero (-0-).

**Line 1b**

Enter zero (-0-). (Union dues do not get reported here)

**Line 1c**

Any amount reported here will be arrived at by completing Part VIII, Item 8.

**Lines 1d and e**

Enter zero (-0-).

**Line 1f**

Report any other cash contributions here.

**Line 1g**

Report an "Estimated Cost Price" of any property or furniture and equipment received. Schedule M must be completed if total aggregate amount exceeds \$25,000. (See page 79 &amp; 80 for Schedule M instructions)

**Line 1h**

Enter in column (A) the total of lines 1a through 1f. (The amount reported on Line 1g is not included in this figure.)

<b>Part VIII Statement of Revenue</b>		Check if Schedule O contains a response or note to any line in this Part VIII . . . . . <input type="checkbox"/>			
Contributions, Gifts, Grants and Other Similar Amounts		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
	1a Federated campaigns . . .	1a			
	b Membership dues . . . .	1b			
	c Fundraising events . . . .	1c			
	d Related organizations . . .	1d			
	e Government grants (contributions)	1e			
	f All other contributions, gifts, grants, and similar amounts not included above	1f			
	g Noncash contributions included in lines 1a-1f: \$				
	<b>h Total. Add lines 1a-1f . . . . .</b>				

**Program Service Revenue****Lines 2a through 2e**

In columns (A) and (B), enter the organization's five largest sources of program service revenue in order by amount (listing the largest first). The most common sources of program service revenue are dues, income from social and recreational events, rent from affiliates or other non-profit organizations (if less than fair market value), interest from loans to affiliated organizations and per capita taxes received by CAP Councils.

## FORM 990

In the "Business Code" column, enter 900099 for each source of program service revenue.

### **Line 2f**

Enter all other program service revenue not reported above.

### **Line 2g**

Enter in column (A) the total of lines 2a through f.

Program Service Revenue	Business Code				
	2a				
	b				
	c				
	d				
	e				
	f All other program service revenue . . .				
g Total. Add lines 2a-2f . . . . .					

## Other Revenue

### **Line 3**

In columns (A) and (D), enter the total amount of interest from savings investments (Credit Unions, Savings Accounts, Time Certificates and U.S. Bonds, etc.). Do not include interest on loans made to an affiliated organization, which must be included on Line 2. Do not include "Unrealized Gains and Losses" on investments carried at market value.

### **Line 4**

This should be zero (-0-). International Union policy prohibits these types of investments.

### **Line 5**

Enter in columns (A) and (D) the total amount of royalty (gas well, book royalties, etc.) proceeds.

### **Line 6a**

Column (i) Real pertains to building and land. Column (ii) Personal pertains to furniture and equipment.

Enter the total amount of gross rents received from non-affiliated organizations and individuals.

### **Line 6b**

Enter the total amount of expenses incurred for the income reported on Line 6a. See Rental Expense Worksheet on page 87.

### **Line 6c**

Subtract Line 6b from 6a (both columns (i) and (ii)) and enter on line 6c. Show any loss in parentheses.

### **Line 6d**

Add Line 6c, columns (i) and (ii) (column (ii) should be zero) and enter the total on Line 6d. Enter the amount in Columns (A) and (D) if the property rented is not mortgaged. Enter the amount in Columns (A) and (C) if the property has a mortgage.

**Line 7a**

Column (i) Securities pertains to stocks, bonds, corporate securities, etc.. Column (ii) Other pertains to building, land, furniture and equipment, etc.

Enter the total amount received from the sales or securities and fixed assets.

**Line 7b**

Enter the total amount of the cost price, selling expenses and transaction fees.

**Line 7c**

Subtract Line 7b from 7a (both columns (i) and (ii)) and enter on line 7c. Show any loss in parentheses.

**Line 7d**

Combine columns (i) and (ii) and report the total on line 7d, Columns (A) and (D). Show any loss in parentheses.

**Line 8**

**FUND RAISERS** – Show the financial transactions only of special events sponsored by the local union for the purpose of raising funds to be used in furthering its normal functions as a labor organization. Social or recreational events held to raise funds such as parties, dinners, bingo, raffles, 50/50 drawings (where such activities are legal) and the sale of fund raising items must be reported here. **Schedule G must be completed if the sum of the amounts reported on Lines 1c and Line 8a exceeds \$15,000.** See page 70 for Schedule G instructions.

**Fund raiser event proceeds less event costs must be included on Line 1c of Part VIII as a contribution.**

**EXAMPLE:**

<b>Gross Revenue</b>	<b>\$20,000</b>
<b>Cost of Fund Raiser</b>	<b><u>2,700</u></b>
<b>Contribution</b>	<b>\$17,300</b>

**\$17,300 is reported on Line 8 within the parentheses and is part of the figure reported on Line 1c (Fund Raising Events).**

**\$2,700 is reported on Line 8a and 8b.**

**Line 8c should be zero and reported in Columns 8(A) and (D) unless items purchased for the fund raiser were below fair market value.**

**DO NOT INCLUDE** on Line 8 social, recreational or athletic activities sponsored by the Local primarily for the purpose of encouraging participation of members and their families in labor organization affairs, even if these events incidentally result in some net income to the Local.

**ANY LOCAL UNION THAT ENGAGES IN EXTENSIVE GAMING ACTIVITY MAY ENDANGER ITS STATUS AS A TAX-EXEMPT ORGANIZATION AND SHOULD ENGAGE THE SERVICES OF A QUALIFIED TAX ACCOUNTANT FOR THE PURPOSE OF PREPARING FORM 990.**

**IT IS NOT THE FUNCTION OF THE AUDITING DEPARTMENT TO INSTRUCT LOCAL UNIONS OR CAP COUNCILS ON ACTIVITIES OUTSIDE OUR TAX EXEMPT PURPOSE. IF YOU CHOOSE TO GET INVOLVED IN THESE TYPES OF ACTIVITIES, CONTACT A TAX PROFESSIONAL.**

**Line 8a**

Show the total gross revenue from all fundraising events. (Gross receipts less contributions reported in Line 1c).

**Line 8b**

Show the total expenditures incurred.

**Line 8c**

Show the net gain (or loss) from all fund raising events (Line 8a less Line 8b) and enter in Columns (A) and (D). If expenses exceed income, the figure should be enclosed in parentheses to show that it is a negative figure. Usually this figure will be zero.

**Line 9**

**ANY LOCAL UNION THAT ENGAGES IN EXTENSIVE GAMING ACTIVITY MAY ENDANGER ITS STATUS AS A TAX-EXEMPT ORGANIZATION AND SHOULD ENGAGE THE SERVICES OF A QUALIFIED TAX ACCOUNTANT FOR THE PURPOSE OF PREPARING FORM 990.**

<b>Types of gaming include, but are not limited to:</b>	
<ul style="list-style-type: none"><li>- Bingo</li><li>- Pull tabs</li><li>- Instant bingo</li><li>- Raffles</li> <li>- Scratch-offs</li><li>- Charitable <b>gaming</b> tickets</li> <li>- Break-opens</li><li>- Hard cards</li><li>- Banded tickets</li><li>- Jar tickets</li><li>- Pickle cards</li></ul>	<ul style="list-style-type: none"><li>- Nevada Club tickets</li><li>- Casino nights</li><li>- Las Vegas nights</li><li>- Coin-operated gambling devices including:<ul style="list-style-type: none"><li>• Slot machines</li><li>• Electronic video slot or line games</li><li>• Video poker</li><li>• Video blackjack</li><li>• Video keno</li><li>• Video <b>bingo</b></li><li>• Video <b>pull tab</b> games</li></ul></li></ul>

**IT IS NOT THE FUNCTION OF THE AUDITING DEPARTMENT TO INSTRUCT LOCAL UNIONS OR CAP COUNCILS ON ACTIVITIES OUTSIDE OUR TAX EXEMPT PURPOSE. IF YOU CHOOSE TO GET INVOLVED IN THESE TYPES OF ACTIVITIES, CONTACT A TAX PROFESSIONAL.**

**Line 9a**

Enter the gross proceeds from gaming activities. **Schedule G must be completed if this amount exceeds \$15,000.**

**Line 9b**

Enter the total direct expenses incurred related to the gaming activities. (Direct expenses include cash prizes, non-cash prizes, compensation to workers, rental of gaming equipment and cost of supplies.)

# FORM 990

## Line 9c

Subtract Line 9b from Line 9a and enter the amount in Columns (A) and (D). If expenses exceed income, the figure should be enclosed in parentheses to show that it is a negative figure.

## Line 10a

Enter the gross amount of sales of inventory items. (Shirts, hats, jackets, etc.)

## Line 10b

Enter the total amount of the cost of inventory items sold.

## Line 10c

Subtract Line 10b from Line 10a and enter the amount in Columns (A) and (B). If expenses exceed income, the figure should be enclosed in parentheses to show that it is a negative figure.

Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) . . . . .	►			
	4	Income from investment of tax-exempt bond proceeds	►			
	5	Royalties . . . . .	►			
	6a	Gross rents . . . . .	(i) Real			
	6b	Less: rental expenses . . . . .	(ii) Personal			
	6c	Rental income or (loss) . . . . .				
	6d	Net rental income or (loss) . . . . .	►			
	7a	Gross amount from sales of assets other than inventory . . . . .	(i) Securities	(ii) Other		
	7b	Less: cost or other basis and sales expenses . . . . .				
	7c	Gain or (loss) . . . . .				
	7d	Net gain or (loss) . . . . .	►			
	8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 . . . . .	8a			
	8b	Less: direct expenses . . . . .	8b			
	8c	Net income or (loss) from fundraising events . . . . .	►			
	9a	Gross income from gaming activities. See Part IV, line 19 . . . . .	9a			
	9b	Less: direct expenses . . . . .	9b			
	9c	Net income or (loss) from gaming activities . . . . .	►			
	10a	Gross sales of inventory, less returns and allowances . . . . .	10a			
	10b	Less: cost of goods sold . . . . .	10b			
	10c	Net income or (loss) from sales of inventory . . . . .	►			

## Miscellaneous Revenue

### Lines 11a through 11c

Enter the 3 largest sources of income not previously reported in Lines 1 through 10. Enter these amounts in Columns (A) and (B).

In the "Business Code" column, enter 900099 for each source of miscellaneous income.

### Line 11d

Enter all other revenue not previously reported in Columns (A) and (B).

**Line 11e**

Add Lines 11a through 11d.

**Line 12**

Add Lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c and 11e.

Miscellaneous Revenue		Business Code					
11a							
b							
c							
d All other revenue . . . . .							
e Total. Add lines 11a-11d . . . . . ►							
12 Total revenue. See instructions . . . . . ►							

**Line G: Gross Receipts:**

On page 1 of the core form can now be completed by adding the amounts reported in Part VIII, Column (A), Lines 6b (both columns (i) and (ii)), 7b (both columns (i) and (ii)), 8b, 9b, 10b and 12.

**PART IX: STATEMENT OF FUNCTIONAL EXPENSES****Enter information in Column (A), Total Expenses only.****Line 1**

Enter zero (-0-).

**Line 2**

Enter the total amount of scholarships or assistance paid to any individual. **If Line 2 exceeds \$5,000, Parts I and III of Schedule I must be completed. See page 74 for Schedule I instructions.**

**Line 3**

Enter zero (-0-).

**Line 4**

This is normally zero (-0-). If a local provides a benefit to members such as life insurance or death benefits, report it here.

**Line 5**

Enter the total amount of compensation paid to current officers as reported on Form W-2, Box 5.

**Line 6**

Enter zero (-0-).

**Line 7**

Enter the total amount of compensation paid to all others (not reported in Line 5) as reported on Form W-2, Box 5.

**Line 8**

Enter the total amount the local contributed to pension and/or severance plans.

**Line 9**

Enter the total amount paid for insurance premiums, hospitalization and medical insurance, group life insurance and workers' compensation insurance.

**Line 10**

Enter the total amount of direct taxes paid (Employer's share of FICA, State and Federal Unemployment. **(Do not include taxes that were withheld and forwarded)**).

**Line 11**

Report fees for services paid to non-employees (Independent contractors).

**Line 11a**

Enter zero (-0-).

**Line 11b**

Enter the total amount of attorney and arbitration fees.

**Line 11c**

Enter the total amount of fees paid for CPAs, bookkeeping, etc.

**Line 11d**

Enter zero (-0-).

**Line 11e**

Enter zero (-0-).

**Line 11f**

Enter the total amount paid for portfolio management (including monthly service and account service fees). **Do not include brokerage fees and commissions.**

**Line 11g**

Enter the total amount for all other fees paid for services. (Landscaping, snow removal, etc.)

**Line 12**

Enter the total amount paid for advertising costs, telephone listings, Internet site link costs, billboards, etc.

**Line 13**

Enter the total amount paid for office expenses such as telephone, postage, shipping, bank fees, office and building supplies, printing, etc.

**Line 14**

Enter the total amount paid for computer hardware, software, support services and web site design, etc.

**Line 15**

Enter zero (-0-) unless fees are paid to use copyrighted material.

**Line 16**

Enter the total amount paid for rent, utilities, property insurance, real estate taxes, personal property taxes, mortgage interest, etc. **This amount must be reduced by the amount reported in Part VIII, Line 6b.**

**Line 17**

Enter the total amount paid for non-taxable per diem, airfare, hotel, mileage, parking and tolls, etc.

**Line 18**

Enter zero (-0-).

**Line 19**

Enter the total amount paid for registration fees. If the local is conducting a meeting/conference, report the rental of facilities, speakers' fees, printed materials, refreshments, etc. **Do not report travel to meetings/conferences.**

**Line 20**

Enter the total amount of interest paid on loan payments (**not mortgages**), and on payroll tax penalties, etc.

**Line 21**

Enter the total amount of per capita taxes, affiliation fees (CLUW, LLACLA, A. Phillip Randolph, BET, etc.).

**Line 22**

Enter zero (-0-).

**Line 23**

Enter the total amount paid for fair representation insurance, automobile, liquor liability, etc.

**Lines 24a through 24d**

Enter, in order, the four (4) largest dollar amounts of the remaining expenses.

**Line 24e**

Enter all other expenses not listed above.

If Line 24f amount Exceeds 10% of Line 25, Column A , the local must list the type and amount of each Line 24f expense on Schedule O

**Amounts reported on Line 24 must be reduced by any amounts reported on Part VIII, Lines 8b, 9b and 10b.**

**Line 25**

Add Lines 1 through 24e, Column (A).

**Line 26**

**Do not check the box.** Enter zero (-0-) in Column (A).

**Part IX Statement of Functional Expenses***Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).*Check if Schedule O contains a response or note to any line in this Part IX 

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . . .				
2	Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .				
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .				
4	Benefits paid to or for members . . . . .				
5	Compensation of current officers, directors, trustees, and key employees . . . . .				
6	Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .				
7	Other salaries and wages . . . . .				
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .				
9	Other employee benefits . . . . .				
10	Payroll taxes . . . . .				
11	Fees for services (nonemployees):				
a	Management . . . . .				
b	Legal . . . . .				
c	Accounting . . . . .				
d	Lobbying . . . . .				
e	Professional fundraising services. See Part IV, line 17 . . . . .				
f	Investment management fees . . . . .				
g	Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . . . . .				
12	Advertising and promotion . . . . .				
13	Office expenses . . . . .				
14	Information technology . . . . .				
15	Royalties . . . . .				
16	Occupancy . . . . .				
17	Travel . . . . .				
18	Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
19	Conferences, conventions, and meetings . . . . .				
20	Interest . . . . .				
21	Payments to affiliates . . . . .				
22	Depreciation, depletion, and amortization . . . . .				
23	Insurance . . . . .				
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.) . . . . .				
a	_____				
b	_____				
c	_____				
d	_____				
e	All other expenses _____				
25	<b>Total functional expenses.</b> Add lines 1 through 24e				
26	<b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ► <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .				

**PART X: BALANCE SHEET**

**Column (A)**

Enter on each line the amounts reported on the preceding year's Form 990.

**NOTE**

**If the organization voided checks during the reporting period that were written in a prior year, you must increase the amount reported on Line 2, Column A by the total amount of those voided checks. You must explain these adjustments in Schedule O and check the box at the top of the page.**

**Column (B)**

Enter on each line the amounts at the end of the reporting period.

**Assets**

**Line 1**

Enter the amounts held in petty cash accounts and any **non-interest** bearing accounts.

**Line 2**

Enter the amounts held in all interest bearing accounts (checking, savings, certificates of deposit, money markets, US securities that mature in less than 1 year, and cash on hand).

**Line 3**

Enter zero (-0-).

**Line 4**

Enter any amounts held as accounts receivable. (Rent and prepaid deposits, misappropriated amounts, NSF checks.)

**Line 5**

Enter zero (-0-).

**Line 6**

Enter zero (-0-).

**Line 7**

Enter the principle balance of any loans to unaffiliated organizations such as land contracts.

**Line 8**

Enter the cost price of all inventory items such as hats, jackets, shirts, bibles, recognition awards, etc.

**Line 9**

Enter the balances of any prepaid travel accounts or prepaid rents (not security deposit).

**Line 10a**

Enter the cost price of all land, buildings and furniture and equipment at the end of the year.

**Complete Schedule D, Part VI. See page 67 for Schedule D instructions.**

**Line 10b**

Enter zero (-0-).

**Line 10c**

Should equal Line 10a.

**Line 11**

Enter the total amount of all government securities maturing in more than 1 year, stocks, bonds and mutual funds.

**Line 12**

Enter zero (-0-).

**Line 13**

Enter the balance of any loans to the International Union or other local unions. **Schedule D, Part VIII must be completed if the amount on this line is 5% or more of the amount reported on Part X, Line 16. See page 67 for Schedule D instructions.**

**Line 14**

Enter zero (-0-).

**Line 15**

Enter the cost price of any other assets not listed above.

**Line 16**

Add Lines 1 through 15 (both columns). **This figure must equal the amount reported on Line 33.**

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		Part X Balance Sheet	
		Check if Schedule O contains a response or note to any line in this Part X <input type="checkbox"/>	
		(A) Beginning of year	(B) End of year
Assets	1 Cash—non-interest-bearing	1	
	2 Savings and temporary cash investments	2	
	3 Pledges and grants receivable, net	3	
	4 Accounts receivable, net	4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6
	7 Notes and loans receivable, net	7	
	8 Inventories for sale or use	8	
	9 Prepaid expenses and deferred charges	9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	
	b Less: accumulated depreciation	10b	10c
	11 Investments—publicly traded securities		11
	12 Investments—other securities. See Part IV, line 11		12
	13 Investments—program-related. See Part IV, line 11		13
	14 Intangible assets		14
	15 Other assets. See Part IV, line 11		15
	16 Total assets. Add lines 1 through 15 (must equal line 33)		16

## Liabilities

### Line 17

Report all liabilities incurred in the reporting year, but not paid until the next year **except** Federal income taxes or per capita taxes.

### Line 18

Report any outstanding scholarships or awards.

### Lines 19 through 22

Enter zero (-0-).

### Line 23

Enter the principle balance of mortgages or loans secured by collateral.

### Line 24

Enter the principle balance of any loans **not** secured by collateral.

### Line 25

Enter the total amount of per capita taxes and federal income taxes owed at the end of the reporting year and any other liabilities not listed above. **Complete Part X of Schedule D. See page 67 for Schedule D instructions.**

### Line 26

Add lines 17 through 25 (both columns).

FORM 990

<b>Liabilities</b>	17 Accounts payable and accrued expenses . . . . .	17	
	18 Grants payable . . . . .	18	
	19 Deferred revenue . . . . .	19	
	20 Tax-exempt bond liabilities . . . . .	20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .	21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .	22	
	23 Secured mortgages and notes payable to unrelated third parties . . . . .	23	
	24 Unsecured notes and loans payable to unrelated third parties . . . . .	24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D . . . . .	25	
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	26	

**Net Assets of Fund Balances**

**Do not check the box.**

**Skip Lines 27 through 28**

**Check the box that says "do not follow FASB ASC 958"**

**Line 29**

Line 16 minus Line 8 minus Line 10c minus Line 26.

**Line 30**

Enter the total cost price of land, buildings, furniture and equipment and inventory items.  
(Line 8 plus Line 10c)

**Line 31**

Enter zero (-0-).

**Line 32**

Enter the total of Lines 29 through 31. (Line 16 minus Line 26)

**Line 33**

Enter the total of Lines 26 and 32. **This figure must equal the amount reported on Line 16.**

# FORM 990

<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here ► <input type="checkbox"/></b> <b>and complete lines 27, 28, 32, and 33.</b>	
	<b>27</b>	<b>27</b>
<b>28</b>	<b>28</b>	
<b>Organizations that do not follow FASB ASC 958, check here ► <input type="checkbox"/></b> <b>and complete lines 29 through 33.</b>		
<b>29</b>	<b>29</b>	
<b>30</b>	<b>30</b>	
<b>31</b>	<b>31</b>	
<b>32</b>	<b>32</b>	
<b>33</b>	<b>33</b>	

Form 990 (2020)

## PART III: STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

### Line 1

#### **Local Unions:**

Enter "Promote social and economic justice through collective bargaining, education, communication, organizing, community action, administration of the organization, maintenance of its assets, delivery of benefits to members, fraternal and social activities and activities that further the interests of the members."

#### **Part III Statement of Program Service Accomplishments**

1 Briefly describe the organization's mission:

**Promote social and economic justice through collective bargaining, education, communication, organizing, community action, administration of the organization, maintenance of its assets, delivery of benefits to members, fraternal and social activities and activities that further the interests of the members.**

#### **CAP Councils:**

Enter "To develop, promote and implement policies and programs that will enrich the quality of American life and improve the economic and social conditions of \_\_\_\_\_ UAW members and their families."

#### **Part III Statement of Program Service Accomplishments (see instructions)**

1 Briefly describe the organization's mission:

**To develop, promote and implement policies and programs that will enrich the quality of American life and improve the economic and social conditions of XXXX UAW members.**

#### **PACs**

Enter "Is the separate, segregated fund through which \_\_\_\_\_ UAW members and their families collectively make expenditures to influence the nomination or election of individuals to state, local and / or party office."

#### **Part III Statement of Program Service Accomplishments (see instructions)**

1 Briefly describe the organization's mission:

**Is the separate, segregated fund through which XXXX UAW members and their families collectively make expenditures to influence the nomination or election of individuals to state, local and/or party office.**

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**Line 2**

Check "No".

**Line 3**

Check "No".

**Line 4a**

Leave the "Code" blank. Enter "N/A" in the "Expenses", "Grants" and "Revenue".

On the first line enter "Collective bargaining and representation to \_\_\_\_ members." (The number of members equals the monthly average of members and retirees for the reporting year.)

**Lines 4b through 4e**

Enter "N/A".

## FORM 990

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No  
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No  
If "Yes," describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ..... ) (Expenses \$ ..... **N/A** including grants of \$ ..... **N/A** ) (Revenue \$ ..... **N/A** )  
**Collective bargaining and representation to xxxx members.**

## Collective bargaining and representation to xxxx members.

4b (Code: \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)  
**N/A**

N/A

4c (Code: ..... ) (Expenses \$ ..... including grants of \$ ..... ) (Revenue \$ ..... )  
**N/A**

N/A

**4d** Other program services. (Describe in Schedule O.)  
(Expenses \$ **N/A** including grants of \$ **N/A** ) (Revenue \$ **N/A** )

**4e** **Total program service expenses ► \$ **N/A**** (Must equal Part IX, Line 25, column (B))

4e Total program service expenses ► \$ **N/A** including grants of \$ **N/A** (revenue \$ **N/A**)

**PART V: STATEMENTS REGARDING OTHER IRS FILINGS AND TAX COMPLIANCE**

Check the box at the top of the page if there are any responses that required you to file Schedule O in this section.

Line 1g

Enter the total number of Forms 1099 you entered in Box 3 of Form 1096. Enter zero (-0-) if not applicable.

**Line 1b**

Enter the total number of Forms W-2G included in line 1a. Enter zero (-0-) if not applicable.

**Line 1c**

Should be "Yes". Local Unions and CAP Councils are required to obtain the EIN of unincorporated vendors.

**Line 2a**

Enter the total number of Forms W-2 you entered in Box C of Form W-3.

**Line 2b**

Check "Yes" if Forms 940 and 941 were filed.

**Line 3a**

Check "Yes" **only if** you had gross unrelated business income of \$1,000 or more. (Gross UBI revenue minus the UBI expenses equals gross UBI income)

Check "No" if you did not have gross unrelated business income of \$1,000 or more.

Any domestic or foreign organization exempt under section 501(a), section 529(a), or section 529A(a), that has gross income of \$1,000 or more from a regularly conducted unrelated trade or business must file form 990-T.

An organization that fails to file its 990-T return when due (including extension of time for filing) is subject to a penalty of 5% of the unpaid tax for each month or part of a month the return is late, up to a maximum of 25% of the unpaid tax.

**IT IS NOT THE FUNCTION OF THE AUDITING DEPARTMENT TO INSTRUCT LOCAL UNIONS OR CAP COUNCILS ON ACTIVITIES OUTSIDE OUR TAX EXEMPT PURPOSE. IF YOU CHOOSE TO GET INVOLVED IN THESE TYPES OF ACTIVITIES, CONTACT A TAX PROFESSIONAL.**

**Line 3b**

Leave blank if you answered "No" to question 3a.

If you answered "Yes" to question 3a, check "Yes" if you filed a 990-T. Check "No" if you have not yet filed and explain in Schedule O.

**Line 4a**

Answer "No".

**Line 4b**

Leave blank.

**Line 5a**

Answer "No".

**Line 5b**

Answer "No".

**Line 5c**

Leave blank.

**Line 6a**

Answer "Yes" if you solicited V-CAP donations or committee raffles, etc.

**Line 6b**

Leave blank if you answered "No" to 6a.

If you answered "Yes" to question 6a, federal law requires an explicit statement that these contributions are not tax deductible.

**Lines 7a through 16**

Leave blank.

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## Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? . . . . .	2b	
<b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions) . . . . .			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . .	3a	
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O . . . . .	3b	
4a	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)? . . . . .	4a	
b	If "Yes," enter the name of the foreign country ► See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .	5a	
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . . . .	5b	
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T? . . . . .	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . . . .	6a	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .	6b	
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>			
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . . . .	7a	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .	7c	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .	7e	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .	7f	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . .	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . .	7h	
<b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? . . . . .			
<b>9 Sponsoring organizations maintaining donor advised funds.</b>			
a	Did the sponsoring organization make any taxable distributions under section 4966? . . . . .	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . . . .	9b	
<b>10 Section 501(c)(7) organizations.</b> Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
<b>11 Section 501(c)(12) organizations.</b> Enter:			
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b	
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? . . . . .			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>			
a	Is the organization licensed to issue qualified health plans in more than one state? . . . . .	13a	
<b>Note:</b> See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year? . . . . .			
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O . . . . .	14b	
<b>15</b> Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? . . . . .			
If "Yes," see instructions and file Form 4720, Schedule N.			
<b>16</b> Is the organization an educational institution subject to the section 4968 excise tax on net investment income? . . . . .			
If "Yes," complete Form 4720, Schedule O.			

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**PART VII: COMPENSATION OF OFFICERS, DIRECTORS, TRUSTEES, KEY EMPLOYEES, HIGHEST COMPENSATED EMPLOYEES, AND INDEPENDENT CONTRACTORS.**

**Section A: Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

List all current officers – regardless if they received compensation or not and any employees who received \$100,000 or more (Box 5 of W-2). **A current officer is anyone who held the position of officer during the reporting year.** List in the following order: Trustees, officers and employees (over \$100,000). Use Schedule J-2 if more space is needed.

**Column A**

List the name on the top line. List the position held on the second line.

**Column B**

Report the average number of hours per week devoted to doing the job above the dotted line. "As Needed", "As Required", "40+", etc. is not an accepted answer. The local should not have any hours to report below the dotted line for related organizations to describe in Schedule O.

**Column C**

Check all that apply. Trustees are both "Individual Trustees" and "Officers". Officers are anyone on the Executive Board with voice and vote. Former is for a member who was an officer in the last 5 years who received \$100,000 or more from the organization in the reporting year.

**Column D**

Enter the amount reported on Form W-2, Box 5.

**Column E**

Should be zero (-0-).

**Column F**

Enter the total amount for medical, dental, vision, life insurance, pension, 401K contributions. Do not report amounts for receipted travel expenses.

**Line 1b**

Sub-total columns D, E and F.

**Line 1c**

Total of Continuation sheets to Part VII Sec A Columns D-F.

**Line 1d**

Add Lines 1b and 1c Columns D-F.

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**Line 2**

Enter the total number of individuals who received \$100,000 or more (from Column D).

**Line 3**

Check "No" if there were no "Former" officers listed on Line 1. Check "Yes" if there were "Former" officers listed and complete Schedule J. See page 75 for Schedule J instructions.

**Line 4**

Check "No" if there were no individuals receiving \$150,000 total in Columns D, E and F. Check "Yes" if there were any individuals receiving \$150,000 and complete Schedule J. See page 75 for Schedule J instructions.

**Line 5**

Check "No".

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## **Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII . . . . .

### **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

• List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Or director or trustee	Key employee	Independent trustee	Officer	Higher compensated officer/trustee			
(1)									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									

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## Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated			
(15)									
(16)									
(17)									
(18)									
(19)									
(20)									
(21)									
(22)									
(23)									
(24)									
(25)									
<b>1b Subtotal</b>									
<b>c Total from continuation sheets to Part VII, Section A</b>									
<b>d Total (add lines 1b and 1c)</b>									

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ►

	Yes	No
3 Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	3	
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	4	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person	5	

## Section B: INDEPENDENT CONTRACTORS

### Line 1

Complete only if you paid more than \$100,000 to an independent contractor. Independent contractors may include law firms, accounting firms, etc.

### Line 2

List the total number of independent contractors who received more than \$100,000.

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## Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ►		

## PART XI: RECONCILIATION OF NET ASSETS

Check box if there are any responses that required you to file Schedule O in this section.

### Line 1

Enter Total revenue (must equal Part VIII, column A, line 12).

### Line 2

Enter Total expenses (must equal Part IX, column A , line 25).

### Line 3

Subtract line 2 from line 1.

### Line 4

Enter Net assets at beginning of year(must equal Part X, line 33 Column A).

### Line 5

Enter zero (-0-).

### Line 6

Enter zero (-0-).

### Line 7

Enter zero (-0-).

#### Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI . . . . .

1 Total revenue (must equal Part VIII, column (A), line 12) . . . . .	1
2 Total expenses (must equal Part IX, column (A), line 25) . . . . .	2
3 Revenue less expenses. Subtract line 2 from line 1 . . . . .	3
4 Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) . . . . .	4
5 Net unrealized gains (losses) on investments . . . . .	5
6 Donated services and use of facilities . . . . .	6
7 Investment expenses . . . . .	7
8 Prior period adjustments . . . . .	8
9 Other changes in net assets or fund balances (explain in Schedule O) . . . . .	9
10 Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B)) . . . . .	10

**Line 8**

Enter total amount of voided checks from previous years.

**Line 9**

Enter any other changes in net assets not listed above (Liability changes, changes in fixed/other assets if not by purchase or sale). Describe in Schedule O and check the box at the top of this section.

**Line 10**

Combine lines 3 through 9 (must equal Part X, Line 33, column (B))

**PART XII: FINANCIAL STATEMENTS AND REPORTING**

Check box if there are any responses that required you to file Schedule O in this section.

**Line 1**

Check the box before "cash".

**Line 2a**

Check "Yes" if an independent accountant compiled or reviewed your books and check the box before "Separate basis". Otherwise, check "No".

**Line 2b**

Check "Yes" if an independent accountant audited your books and check the box before "Separate basis". Check "No" if the trustees conducted the six month audit.

**Line 2c**

Check "Yes" if you answered "Yes" to either 2a or 2b. Otherwise, leave blank.

**Line 3a**

Check "No".

**Line 3b**

Leave blank.

<b>Part XII Financial Statements and Reporting</b>		
Check if Schedule O contains a response or note to any line in this Part XII . . . . . <input type="checkbox"/>		
	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? . . . If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	
2b Were the organization's financial statements audited by an independent accountant? . . . If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	
2c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? . If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? . . . . . b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits .	3a	
	3b	

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## PART VI: GOVERNANCE, MANAGEMENT, AND DISCLOSURE

Check box since there are responses that require you to file Schedule O in this section.

### Section A: Governing Body and Management

**For each "Yes" response to lines 2 through 7, and for a "No" response to lines 8 or 9b, describe the circumstances, process, or changes in Schedule O. See page 81 for Schedule O example.**

#### Line 1a

Enter the number of members on the Executive Board.

#### Line 1b

Enter the number of Executive Board members who are independent. Independent members are those who meet the following criteria:

- 1) Not compensated as an officer or employee.
- 2) Received \$10,000 or less as an independent contractor.
- 3) Did not have a family member receive compensation or material financial benefits.

#### Line 2

Complete Schedule O if answering "Yes"

#### Line 3

Usually "No".

#### Line 4

Answer "Yes" if there were changes to the bylaws.

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## **Line 5**

Answer "Yes" if there was a shortage or misappropriation discovered during the reporting year.

## **Line 6**

Check "Yes" and explain in Schedule O, "Anyone who has applied for and been accepted for membership is a regular member."

## **Line 7a**

Check "Yes".

## **Line 7b**

Check "Yes" and explain in Schedule O, "All decisions are subject to membership approval."

## **Lines 8a and 8b**

Check "Yes".

## **Line 9**

Check "No".

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**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

### **Section A. Governing Body and Management**

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year. . . . . If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	1a	
1b		1b	
2	Enter the number of voting members included on line 1a, above, who are independent . . . . .	2	
3	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . .	3	
4	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? .	4	
5	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? .	5	
6	Did the organization become aware during the year of a significant diversion of the organization's assets? .	6	
7a	Did the organization have members or stockholders? . . . . .	7a	
7b	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . . . .	7b	
8a	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .	8a	
8b	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? . . . . . b Each committee with authority to act on behalf of the governing body? . . . . .	8b	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O . . . . .	9	

## **Section B: Policies**

### **Line 10a**

Check "No".

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## **Line 10b**

Leave Blank.

## **Line 11a**

Check "No".

## **Line 11b**

On Schedule "O" state "There is no process used by the organization to review this form before filing".

## **Lines 12a and 12b**

Check "Yes".

## **Line 12c**

Check "Yes" and explain in Schedule O, "All officers are covered under the policy. Local unions may determine if conflicts exist by constitutionally required trustee audits and the review of monthly financial reports. The parent organization also conducts periodic audits. Restrictions imposed are described in the International Constitution."

## **Line 13**

Check "No".

## **Line 14**

Check "Yes".

## **Lines 15a and 15b**

Check "No".

## **Line 16a**

Check "No".

## **Line 16b**

Leave blank.

### **Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)**

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?		✓
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?		
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13		
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done		
13 Did the organization have a written whistleblower policy?		
14 Did the organization have a written document retention and destruction policy?		
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official		✓
b Other officers or key employees of the organization		✓
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

### Section C: Disclosure

#### Line 17

List any state that requires a copy of this form. Enter N/A if none.

#### Line 18

Check the box before "upon request".

#### Line 19

In Schedule O state "Copies are provided upon request". Inspection offered during regular business hours.

#### Line 20

Enter the name of the financial secretary and either the home or local address and telephone number.

---

#### Section C. Disclosure

---

17 List the states with which a copy of this Form 990 is required to be filed ► **State(s) or N/A**

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.

Own website    Another's website    Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ► **Financial Secretary, home or local address**

---

## PART I: SUMMARY

#### Line 1

##### **Local Unions:**

Enter "Promote social and economic justice through collective bargaining, education, communication, organizing, community action, administration of the organization, maintenance of its assets, delivery of benefits to members, fraternal and social activities and activities that further the interests of the members."

##### **CAP Councils:**

Enter "To develop, promote and implement policies and programs that will enrich the quality of American life and improve the economic and social conditions of \_\_\_\_\_ UAW members and their families."

##### **PACs:**

Enter "Is the separate, segregated fund through which \_\_\_\_\_ UAW members and their families collectively make expenditures to influence the nomination or election of individuals to state, local and / or party office."

#### Line 2

Do not check the box.

**Lines 3 through 5**

Complete by using references as indicated on each line.

**Line 6**

Enter the estimated total number of volunteers such as standing committee members.

**Line 7a**

Enter the amount from Part VIII, column (c), line 12.

**Line 7b**

Enter zero (-0-)

**Lines 8 through 22**

Complete by using references as indicated on each line.

Use the following lines from the 2018 Form 990 to determine what to report for **Prior Year** Revenue and Expense amounts.

**Prior Year Revenue and Expense Amounts**

To report the Prior Year Amount on ...	USE 2018 Form 990 Amount
Line 8, Contributions and grants	Part VIII, line 1h
Line 9, Program service revenue	Part VIII, line 2f
Line 10, Investment income	Part VIII, column (A), lines 3, 4 and 7d
Line 11, Other revenue	Part VIII, column( A), lines 5, 6d, 8c, 9c, 10c & 11e
Line 12, Total revenue	Part VIII, column (A), line 12
Line 13, Grants and similar amounts paid	Part IX, column (A), lines 1-3
Line 14, Benefits paid to or for members	Part IX, column (A), line 4
Line 15, Salaries, other compensation, employee benefits	Part IX, column (A), line 5-10
Line 16, a. Professional fundraising b. Total fundraising expenses	a. Part IX, column (A), line 11e b. Part IX, column (D), line 25
Line 17, Other expenses	Part IX, column (A), lines 11a-11d, 11f-24e
Line 18, Total expenses	Must equal Part IX, column (A), line 25
Line 19, Revenue less expenses	Subtract line 18 from line 12
Line 20, Total Assets	Part X, line 16
Line 21, Total Liabilities	Part X, line 26
Line 22, Net Assets or fund balances	Subtract line 21 from line 20

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<b>Part I Summary</b>			
<b>Activities &amp; Governance</b>	1 Briefly describe the organization's mission or most significant activities: _____		
	2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a) . . . . .	3	
	4 Number of independent voting members of the governing body (Part VI, line 1b) . . . . .	4	
	5 Total number of individuals employed in calendar year 2020 (Part V, line 2a) . . . . .	5	
	6 Total number of volunteers (estimate if necessary) . . . . .	6	
	7a Total unrelated business revenue from Part VIII, column (C), line 12 . . . . .	7a	
	b Net unrelated business taxable income from Form 990-T, Part I, line 11 . . . . .	7b	
	8 Contributions and grants (Part VIII, line 1h) . . . . .	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g) . . . . .		
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) . . . . .		
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) . . . . .		
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) . . . . .		
	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3) . . . . .		
	14 Benefits paid to or for members (Part IX, column (A), line 4) . . . . .		
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) . . . . .		
	16a Professional fundraising fees (Part IX, column (A), line 11e) . . . . .		
	b Total fundraising expenses (Part IX, column (D), line 25) ► . . . . .		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) . . . . .			
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) . . . . .			
19 Revenue less expenses. Subtract line 18 from line 12 . . . . .			
<b>Net Assets or Fund Balances</b>	20 Total assets (Part X, line 16) . . . . .	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26) . . . . .		
	22 Net assets or fund balances. Subtract line 21 from line 20 . . . . .		

## PART IV: CHECKLIST OF REQUIRED SCHEDULES

### Line 1

Check "No".

### Line 2

Check "No" unless you received \$5,000 or more from any single contributor.

### Line 3

Local union and CAP Councils check "No". PACs check "Yes" and complete Schedule C. See page 66 for Schedule C for instructions.

### Line 4

Leave blank.

### Lines 5 through 10

Check "No".

### Line 11 a through f

Check "Yes" as applicable and complete Schedule D, Parts VI, VII, VIII, IX and X as applicable. See Schedule D instructions on page 67.

### Lines 12 through 16

Check "No".

**Line 17**

Check "No" unless you reported more than \$15,000 on Part IX, line 11e. If "Yes", complete Schedule G, Part I. See Schedule G instructions.

**Line 18**

Check "No" unless you reported more than \$15,000 on Part VIII, line 1c and 8a. If "Yes", complete Schedule G, Part II. See Schedule G instructions.

**Line 19**

Check "No" unless you reported more than \$15,000 on Part VIII, line 9a. If "Yes", complete Schedule G, Part III. See Schedule G instructions.

**Lines 20A**

**Check No and leave 20b blank**

**Line 21**

Check "No".

**Line 22**

Check "No" unless you reported more than \$5,000 on Part IX, line 2. If "Yes", complete Schedule I, Parts I and III. See Schedule I instructions.

**Line 23**

Check "No" unless you answered "Yes" to questions 3, 4 or 5 of Form 990, Part VII, Section A. If "Yes", complete Schedule J. See Schedule J instructions.

**Line 24a**

Should be "No".

**Lines 24b through 25b**

Leave blank.

**Lines 26 and 27**

Should be "No".

**Line 28a**

Usually "No" unless any current or former officer owns at least 35% of another entity and conducts business with the organization. If "Yes", complete Schedule L, Part IV. See Schedule L instructions.

**Line 28b**

Usually "No" unless any family member of a current or former officer who owns at least 35% of another entity and conducts business with the organization. If "Yes", complete Schedule L, Part IV. See Schedule L instructions.

**Line 28c**

Usually "No" unless an officer is also an officer of another entity doing business with the organization. If "Yes", complete Schedule L, Part IV. See Schedule L instructions.

FORM 990

**Line 29**

Answer "No" unless the organization received more than \$25,000 in non-cash contributions.

**Line 30**

Check "No" unless the organization received contributions of art or historical treasures. Complete Schedule M if answered "Yes". See Schedule M instructions.

**Lines 31**

Check "No".

**Lines 32**

If "yes," complete Schedule N. Part II

**Lines 33**

Check "No".

**Line 34**

Check "Yes" if you have a Building Corporation and complete Schedule R, Parts II, III, IV and V, Line 1 See Schedule R instructions.

Check "No" if you do not have a Building Corporation.

**Line 35a**

Check "No".

**Line 35b**

Leave blank.

**Line 36**

Leave blank.

**Line 37**

Check "No".

**Line 38**

Check "Yes".

**PART II: SIGNATURE BLOCK**

Sign and date the form.

SCHEDEULE C

## SCHEDULE C

**This schedule should only be completed by PACs. Complete Part 1-A only.**

## Line 1

Line 1 refers you to Part IV.

On Part IV, enter "Is the separate, segregated fund through which \_\_\_\_\_ UAW members and their families collectively make expenditures to influence the nomination or election of individuals to state, local and / or party office."

Part IV Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; and Part II-B, line 1i. Also, complete this part for any additional information.

**Is the separate, segregated fund through which XXXX UAW members and their families collectively make expenditures to influence the nomination or election of individuals to state, local and/or party office**

Line 2

Enter the total amount of political expenditures.

### Line 3

Enter a best faith estimated number of volunteer hours.

<b>SCHEDULE C</b> <b>Form 990 or 990-EZ</b>  Department of the Treasury Internal Revenue Service	<h2>Political Campaign and Lobbying Activities</h2> <p><b>For Organizations Exempt From Income Tax Under section 501(c) and section 527</b></p> <p>► Complete if the organization is described below. ► Attach to Form 990 or Form 990-EZ.            ► Go to <a href="http://www.irs.gov/Form990">www.irs.gov/Form990</a> for instructions and the latest information.</p>	OMB No. 1545-0047  <b>2020</b> <b>Open to Public</b> <b>Inspection</b>
<p><b>f the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then</b></p> <ul style="list-style-type: none"> <li>• Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.</li> <li>• Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.</li> <li>• Section 527 organizations: Complete Part I-A only.</li> </ul> <p><b>f the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then</b></p> <ul style="list-style-type: none"> <li>• Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.</li> <li>• Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.</li> </ul> <p><b>f the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (See separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (See separate instructions), then</b></p> <ul style="list-style-type: none"> <li>• Section 501(c)(4), (5), or (6) organizations: Complete Part III.</li> </ul>		
Name of organization	Employer identification number	
<p><b>Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.</b></p> <p>1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. (See instructions for definition of "political campaign activities")</p> <p>2 Political campaign activity expenditures (See instructions) . . . . . ► \$ _____</p> <p>3 Volunteer hours for political campaign activities (See instructions) . . . . .</p>		

## SCHEDULE D

# SCHEDULE D

**Complete Parts VI, IX and/or X.**

## PART VI: INVESTMENTS – LAND, BUILDINGS, AND EQUIPMENT

### Line 1a

Enter the cost price of any land owned by the organization.

Enter the amount in Column (A) if land is owned for investment purposes only.

Enter the amount in Column (B) if land is used for official union business.

In Column (D), enter the total of Column (A) and Column (B).

### Line 1b

Enter the cost price of any buildings owned by the organization.

Enter the amount in Column (A) if building is owned for investment purposes only.

Enter the amount in Column (B) if building is used for official union business.

In Column (D), enter the total of Column (A) and Column (B).

### Line 1c

Enter the cost price of any improvements to property owned by the organization.

Enter the amount in Column (A) if the improvements were made to land or buildings that are owned for investment purposes only.

Enter the amount in Column (B) if the improvements were made to land or buildings that are used for official union business.

In Column (D), enter the total of Column (A) and Column (B).

### NOTE

These are improvements to land and/or buildings that increase the value of the property. Do not include maintenance costs.

### Line 1d

Enter the cost price of all furniture and equipment owned by the organization.

Enter the amount in Columns (B) and (D).

## SCHEDULE D

### **Line 1e**

Enter the cost price of any other fixed assets owned by the organization. (Examples: Lawn tractor, automobile, utility shed, etc.)

Enter the amount in Columns (B) and (D).

Total Lines 1a through 1e and enter the amount in Column (D). This amount must equal the amount reported in Part X, Column (B), Line 10c.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land . . . . .				
<b>b</b> Buildings . . . . .				
<b>c</b> Leasehold improvements . . . . .				
<b>d</b> Equipment . . . . .				
<b>e</b> Other . . . . .				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) . . . . . ►				

Schedule D (Form 990) 2020

## **PART VIII: INVESTMENTS – PROGRAM RELATED**

Report any loans to the International or other local unions.

Column (a) list "Loan".

Column (b) enter the balance of the loan at the end of the reporting year.

Column (c) enter "Cost".

## **PART IX: OTHER ASSETS**

Report any other asset owned by the organization not previously reported in this schedule.

## **PART X: OTHER LIABILITIES**

Enter the total amount of Federal Income Taxes withheld but not forwarded within the reporting year.

Also enter the total amount of per capita taxes due at the end of the reporting year.

## SCHEDULE D

### **Part VIII Investments—Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		

**Total.** (Column (b) must equal Form 990, Part X, col. (B) line 13.) ►

### **Part IX Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	

**Total.** (Column (b) must equal Form 990, Part X, col. (B) line 15.) ►

### **Part X Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1.	(a) Description of liability	(b) Book value
(1) Federal income taxes		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		

**Total.** (Column (b) must equal Form 990, Part X, col. (B) line 25.) ►

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII.

Schedule D (Form 990) 2020

## SCHEDULE G

# SCHEDULE G

### PART I: FUNDRAISING ACTIVITIES

**Do not complete Part I if you did not utilize the services of a professional fundraiser.**

### PART II: FUNDRAISING EVENTS

**List events with gross receipts greater than \$5,000.**

#### **Revenue**

**Line 1**

Enter the gross receipts from the fundraising event.

**Line 2**

Enter the amount of charitable contributions (profit) made from the fundraising event.

**Line 3**

Subtract Line 2 from Line 1 (all columns). The amount reported on Line 3, Column (d) must equal the amount reported on Part VIII, Line 8(a) on core form.

#### **Direct Expenses**

**Line 4**

Enter the amounts of cash prizes.

**Line 5**

Enter the fair market value of any non-cash prizes.

**Line 6**

Enter the expenses paid for rent or lease of property or facilities.

**Line 7**

Enter the expenses paid for food and beverages.

**Line 8**

Enter the expenses paid for entertainment.

**Line 9**

Enter the amount of all other expenses not included on Lines 4 through 8.

## SCHEDULE G

### Line 10

Total Lines 4 through 9, Column (d). The amount reported here must agree with the amount reported on Part VIII, Line 8(b) on core form.

**The amounts reported on Lines 3(d) and 8(d) should agree.**

### Line 11

Enter the difference between Lines 3(d) and 10(d).

Schedule G (Form 990 or 990-EZ) 2015

Page 2

**Part II Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		Dinner Dance (event type)	Vet's Sale (event type)		
Revenue	1 Gross receipts . . . . .	15,000	5,000		20,000
	2 Less: Contributions . . . . .	13,200	4,300		17,300
	3 Gross income (line 1 minus line 2) . . . . .	2,000	700		2,700
Direct Expenses	4 Cash prizes . . . . .	1,000	0		1,000
	5 Noncash prizes . . . . .	500	0		500
	6 Rent/facility costs . . . . .	0	0		0
	7 Food and beverages . . . . .	0	0		0
	8 Entertainment . . . . .	0	0		0
	9 Other direct expenses . . . . .	500	700		1,200
	10 Direct expense summary. Add lines 4 through 9 in column (d) . . . . . ►				2,700
	11 Net income summary. Subtract line 10 from line 3, column (d) . . . . . ►				0

## PART III: GAMING

Complete this part only if you received more than \$15,000 in gross income from gaming activities.

### Revenue

#### Line 1

Enter the gross amount of revenue from gaming activities in the appropriate column (a, b or c). Enter the total of all columns in Column (d).

### Direct Expenses

#### Line 2

Enter total amount paid out as cash prizes.

## SCHEDULE G

**Line 3**

Enter the total fair market value of all non-cash prizes.

**Line 4**

Enter the expenses paid for rent or lease of property or facilities.

**Line 5**

Enter the amount of all other expenses not included on Lines 2 through 4.

**Line 6**

Check "Yes" and enter 100% in the line provided. Any portion of the labor that is not voluntary is taxable income.

**Line 7**

Add lines 2 through 5 in column (d). This figure must equal core form part VIII, line 9b.

**Line 8**

Subtract line 7 from line 1 column (d). This figure must equal core form part VIII, line 9c.

**Line 9**

Enter state(s) where gaming was conducted.

**Line 9a**

Check "Yes" if you secured a license.

**Line 9b**

If you failed to secure a license, provide an explanation.

**Line 10a**

Check "Yes" if your license was revoked or suspended.

**Line 10b**

If 10a was checked "Yes", explain why the organization's license was revoked or suspended.

**Line 11**

Check "Yes" if non-members are permitted to participate in the gaming.

**Line 12**

Check "No".

**Line 13a**

Enter percentage of gaming activity operated in organization's facility.

**Line 13b**

Enter percentage of gaming operated outside the organization's facilities.

**Line 14**

Enter the name and address of the Financial Secretary.

## SCHEDULE G

### **Line 15a**

Normally "No" but if "Yes", complete Lines 15b and 15c.

### **Line 16**

Enter the name and address of the person assigned to manage the gaming activity.

### **Line 17a**

Check "Yes" or "No" based on the requirements of your particular state.

### **Line 17b**

Enter state required distribution.

## SCHEDULE I

# SCHEDULE I

**Complete if the organization answered “Yes” on Form 990, Part IV, Lines 21 or 22.**

### Part I: General Information on Grants and Assistance

#### Line 1

Check “Yes” and describe your procedure in Part IV.

##### **Part I General Information on Grants and Assistance**

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  Yes  No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

### Part III: Grants and Other Assistance to Individuals in the United States.

#### Column A

Identify the type of assistance.

#### Column D

Enter cost price of non-cash assistance

#### Column B

Enter total number of recipients.

#### Column E

Enter “Book”

#### Column C

Enter total aggregate amount paid.

#### Column F

Identify non-cash assistance.

Schedule I (Form 990) (2015)

Page 2

#### **Part III Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered “Yes” on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1 Scholarships	5	25,000	500	Book	Computer
2					
3					
4					
5					
6					
7					

#### **Part IV Supplemental Information.** Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

## SCHEDULE J

To be completed by organizations that answered "Yes" to Part IV, Line 23 of the core form.

### PART I: QUESTIONS REGARDING COMPENSATION

#### Line 1a

Check any that apply. Usually, "travel for companions" should be the only box checked if, with membership approval, delegates to the Constitutional Convention took their spouse at the expense of the Local Union.

#### Line 1b

Should be "Yes" if any box was checked in Line 1a. If no box was checked, leave blank.

#### Line 2

If any box was checked in Line 1a, this should be "Yes" unless an advanced reimbursement has been paid. If no box was checked, leave blank.

#### Line 3

Check the last box, "approval by the board or compensation committee".

#### Line 4a

Usually "No", unless you provided any "highly compensated" employee a severance. Provide details on Schedule J, Part III.

#### Line 4b

Check "No".

#### Line 4c

Check "No".

If you checked "Yes" to Line 4a, explain the details in Part III.

## SCHEDULE J

### SCHEDULE J (Form 990)

Department of the Treasury  
Internal Revenue Service

Name of the organization

### Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
- Attach to Form 990.
- Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2020**

**Open to Public  
Inspection**

Employer identification number

### Part I Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.		
<input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Travel for companions <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Personal services (such as maid, chauffeur, chef)		
1b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain.	1b	
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2	
3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.		
<input type="checkbox"/> Compensation committee <input type="checkbox"/> Written employment contract <input type="checkbox"/> Independent compensation consultant <input type="checkbox"/> Compensation survey or study <input type="checkbox"/> Form 990 of other organizations <input type="checkbox"/> Approval by the board or compensation committee		
4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:	4a	
a Receive a severance payment or change-of-control payment? b Participate in or receive payment from a supplemental nonqualified retirement plan? c Participate in or receive payment from an equity-based compensation arrangement?	4b	
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.	4c	

### Lines 5 through 9

Leave blank.

## SCHEDULE J

### **PART II: OFFICERS, DIRECTORS, TRUSTEES, KEY EMPLOYEES, AND HIGHEST COMPENSATED EMPLOYEES**

List any individual whose compensation must be reported in Schedule J and provide the requested detail.

Schedule J (Form 990) 2020

Page 2

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

**Note:** The sum of columns (B)(i)–(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	(i)						
	(ii)						
2	(i)						
	(ii)						
3	(i)						
	(ii)						
4	(i)						
	(ii)						
5	(i)						
	(ii)						
6	(i)						
	(ii)						
7	(i)						
	(ii)						
8	(i)						
	(ii)						
9	(i)						
	(ii)						
10	(i)						
	(ii)						
11	(i)						
	(ii)						
12	(i)						
	(ii)						
13	(i)						
	(ii)						
14	(i)						
	(ii)						
15	(i)						
	(ii)						
16	(i)						
	(ii)						

Schedule J (Form 990) 2020

## SCHEDULE L

# SCHEDULE L

### PARTS I THROUGH III

Leave blank.

### PART IV: BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS

To be completed only if questions 28(a, b or c) were answered "Yes" on Part IV of the core form and the following thresholds are met:

- 1) Individual transaction in excess of \$10,000
- 2) Individual transaction of 1% of the organization's total revenue for the reporting period
- 3) If an aggregate of all such transactions were in excess of \$100,000
- 4) Payments of more than \$10,000 to a family member

List any individual whose compensation must be reported in Schedule L and provide the requested detail. (Column (e) should always be "No").

---

**Part IV Business Transactions Involving Interested Persons.**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

## SCHEDULE M

# SCHEDULE M

### PART I: TYPES OF PROPERTY

To be completed by organizations that answered "Yes" to Part IV, Line 29 or 30 of the core form.

#### **Lines 1 through 24**

Check in Column (a) any items you received as donations during the reporting year and complete the remaining columns (b) through (d).

#### **Lines 25 through 28**

Describe any non-cash donations you received that are not listed above and complete the remaining columns (b) through (d).

#### **Line 29**

Enter zero (-0-). Contributions received by our organizations are not tax deductible.

#### **Line 30a**

Should be "No". If you answer "Yes", describe in Part II.

#### **Line 31**

Check "Yes". (Administrative Letter 51, Volume 1 – Ethical Conduct in Dealing with Vendors)

#### **Line 32a**

Should be "No".

#### **Line 33**

If you did not report an amount in column (c) for property that column (a) was checked you must describe in Part II.

# SCHEDULE M

## SCHEDULE M (Form 990)

Department of the Treasury  
Internal Revenue Service

## Noncash Contributions

OMB No. 1545-0047

**2020**

Open to Public  
Inspection

Name of the organization

Employer identification number

- Complete if the organization answered "Yes" on Form 990, Part IV, lines 29 or 30.
- Attach to Form 990.
- Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

### Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art . . . . .				
2 Art—Historical treasures . . . . .				
3 Art—Fractional interests . . . . .				
4 Books and publications . . . . .				
5 Clothing and household goods . . . . .				
6 Cars and other vehicles . . . . .				
7 Boats and planes . . . . .				
8 Intellectual property . . . . .				
9 Securities—Publicly traded . . . . .				
10 Securities—Closely held stock . . . . .				
11 Securities—Partnership, LLC, or trust interests . . . . .				
12 Securities—Miscellaneous . . . . .				
13 Qualified conservation contribution—Historic structures . . . . .				
14 Qualified conservation contribution—Other . . . . .				
15 Real estate—Residential . . . . .				
16 Real estate—Commercial . . . . .				
17 Real estate—Other . . . . .				
18 Collectibles . . . . .				
19 Food inventory . . . . .				
20 Drugs and medical supplies . . . . .				
21 Taxidermy . . . . .				
22 Historical artifacts . . . . .				
23 Scientific specimens . . . . .				
24 Archeological artifacts . . . . .				
25 Other ► ( _____ ) . . . . .				
26 Other ► ( _____ ) . . . . .				
27 Other ► ( _____ ) . . . . .				
28 Other ► ( _____ ) . . . . .				
29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement . . . . .				29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period? . . . . .

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions? . . . . .

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? . . . . .

b If "Yes," describe in Part II.

33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

	Yes	No
30a		
31		
32a		

For Paperwork Reduction Act Notice, see the instructions for Form 990.

Cat. No. 51227J

Schedule M (Form 990) 2020

## SCHEDULE O

## SCHEDULE O

Schedule O is to be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

<b>SCHEDULE O</b> <b>(Form 990 or 990-EZ)</b>	<b>Supplemental Information to Form 990 or 990-EZ</b>  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 <a href="http://www.irs.gov/Form990">www.irs.gov/Form990</a> for the latest information.	OMB No. 1545-0047  <b>2020</b> <b>Open to Public Inspection</b>
Department of the Treasury Internal Revenue Service		Employer identification number
Name of the organization		

## SCHEDULE R

# SCHEDULE R

To be completed by organizations that answered “Yes” to Part IV, Line 34 of the core form.

### PART II: IDENTIFICATION OF RELATED TAX – EXEMPT ORGANIZATIONS

**Column (A)**

Enter the name, address and EIN of the Building Corporation.

**Column (B)**

Enter “Hold Title”.

**Column (C)**

Enter the state your Building Corporation is located.

**Column (D)**

Enter “501(c)2”.

**Column (E)**

Enter “N/A”.

**Column (F)**

Enter “N/A”.

**Column (G)**

Check “No”.

# SCHEDULE R

<b>SCHEDULE R</b> <b>(Form 990)</b>  Department of the Treasury Internal Revenue Service		<b>Related Organizations and Unrelated Partnerships</b> ► Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37. ► Attach to Form 990. ► Go to <a href="http://www.irs.gov/Form990">www.irs.gov/Form990</a> for instructions and the latest information.						
OMB No. 1545-0047 <b>2020</b> <b>Open to Public Inspection</b>								
Name of the organization							Employer identification number	
<b>Part I Identification of Disregarded Entities.</b> Complete if the organization answered "Yes" on Form 990, Part IV, line 33.								
(a) Name, address, and EIN (if applicable) of disregarded entity		(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity		
(1)								
(2)								
(3)								
(4)								
(5)								
(6)								
<b>Part II Identification of Related Tax-Exempt Organizations.</b> Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.								
(a) Name, address, and EIN of related organization		(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes      No	
(1)								
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat. No. 50135Y

Schedule R (Form 990) 2020

## PART V: TRANSACTIONS WITH RELATED ORGANIZATIONS

### Lines 1a through 1s

Check "No".

### Line 2

Leave blank.

# SCHEDULE R

Schedule R (Form 990) 2020

Page 3

## Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

		Yes	No
<b>a</b>	Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		
<b>b</b>	Gift, grant, or capital contribution to related organization(s)		
<b>c</b>	Gift, grant, or capital contribution from related organization(s)		
<b>d</b>	Loans or loan guarantees to or for related organization(s)		
<b>e</b>	Loans or loan guarantees by related organization(s)		
<b>f</b>	Dividends from related organization(s)		
<b>g</b>	Sale of assets to related organization(s)		
<b>h</b>	Purchase of assets from related organization(s)		
<b>i</b>	Exchange of assets with related organization(s)		
<b>j</b>	Lease of facilities, equipment, or other assets to related organization(s)		
<b>k</b>	Lease of facilities, equipment, or other assets from related organization(s)		
<b>l</b>	Performance of services or membership or fundraising solicitations for related organization(s)		
<b>m</b>	Performance of services or membership or fundraising solicitations by related organization(s)		
<b>n</b>	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		
<b>o</b>	Sharing of paid employees with related organization(s)		
<b>p</b>	Reimbursement paid to related organization(s) for expenses		
<b>q</b>	Reimbursement paid by related organization(s) for expenses		
<b>r</b>	Other transfer of cash or property to related organization(s)		
<b>s</b>	Other transfer of cash or property from related organization(s)		

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

Schedule R (Form 990) 2020

**PLEASE MAKE SURE TO SIGN AND DATE THE FORM  
AND  
INSERT ALL OTHER PERTINENT INFORMATION  
ATTACH ALL NECESSARY SCHEDULES AND WORKSHEETS**

2020 IRS Requirements have made 990 e-Filing **MANDATORY**. E-Filing MUST be done through an Approved [Exempt Organizations Modernized e-File \(MeF\) Provider](#). However, many of the providers listed are primary software providers for CPA firms and larger organizations. The following software providers are more suitable for smaller, self-filing exempt organizations.

**[Intuit](#)** – The software developer of QuickBooks & TurboTax, charges \$120 to e-file a single Form 990 via their ProConnect tax software.

**[TaxAct](#)** – Another IRS approved e-file provider, charges \$117.95 per Form 990 filing.

**[Form 990 Online](#)** – Provides FREE filing for organizations with gross receipts of \$100,000 or less. When gross receipts exceed \$100,000, filing fees range from \$38 to \$190 (Based on revenue).

**[ExpressTaxExempt](#)** – Filing fees range from \$19 to \$99, depending on the form being e-filed.

Local Unions filing their own returns should evaluate different software providers to find the best software for their specific needs. Additionally, organizations should allow suitable time for employees to set-up and become familiar with using the software.

**UPLOAD SIGNED COPY TO LUIS.**

Please refer to **PAGE 4** of this Instruction Manual.

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**FILING DEADLINE FOR FORM 990 IS  
MAY 15th**

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**THIS COMPLETES THE FILING INSTRUCTIONS FOR FORM 990**

FORM 990EZ  
EXPENSE RECONCILIATION

**FORM 990EZ EXPENSE RECONCILIATION**

Calendar year \_\_\_\_\_

UAW LOCAL UNION \_\_\_\_\_ EMPLOYER ID#\_\_\_\_\_

**FORM 990EZ: Part I**

**Gross Disbursements** \_\_\_\_\_ \$  
(LM-2, 68; LM-3, 55)

**Deductions from Gross Disbursements:**

**Deductions from Revenue on**

**FORM 990EZ, Part I, Page 1:**

- **Line 5(b)** Cost or other basis and sales expenses \$
- **Line 6(c)** Direct expenses (fund-raising) \$
- **Line 7(b)** Cost of goods sold \$ \_\_\_\_\_

**Total Deductions** \_\_\_\_\_ \$ \_\_\_\_\_

**Gross Disbursements Less Total Deductions** \_\_\_\_\_ \$  
(Form 990EZ, Line 17)

**A COPY OF THIS RECONCILIATION WORKSHEET MUST BE ATTACHED TO EACH COPY OF  
FORM 990EZ**

FORM 990  
RENTAL EXPENSE WORKSHEET

**Form 990 Part VIII, Line 6(b) RENTAL EXPENSE WORKSHEET**

To show the rental costs incurred by the Local enter the costs specifically associated with any rental on Line 1. An example of an exclusive or specific cost would be the cost for a janitor to clean up after the event.

Other costs associated with the rental, but not separately charged, may be included in the rental expense on a prorated basis. This would include prorated shares of all utilities, building maintenance that includes the room(s) or Hall(s) that are rented, mortgage payments, etc. Enter the total of all these expenses for the year on line 2.

The acceptable approach to calculate this prorated percentage is to take the total square footage of the area that is being rented, Line 3a, and divide by the total square footage of the Local's building, line 3b. The result is the % of the building rented, Line 3c.

Multiply the total expense figure, Line 2, by the % of building rented, Line 3c. Enter the result on Line 4.

Now calculate the % of time the room or hall was rented. Enter on Line 5a the number of days during the year the room or hall was rented. Enter on Line 5b the total days during the year the Local was open. The result, Line 5c, is the % of time the space was rented.

Multiply the % of time, line 5c, times the figure on Line 4, and enter the result on Line 6. This gives you your prorated portion of the general expenses.

Add Line 1 and Line 6 and enter result on Line 7, rental expenses.

Enter the figure from line 7 below on line 6b of your 990 return.

Form 990: Line 6b Worksheet

1. Total Rental specific expenses.....\$\_\_\_\_\_

2. Total General expenses.....\$\_\_\_\_\_

3a. Rented space

Square feet...\_\_\_\_\_ / 3b. Total Square Feet.....\_\_\_\_\_ = Line 3c\_\_\_\_\_ %

(Line 3c X line 2) = Line 4 \$\_\_\_\_\_

5a. Days rented \_\_\_\_\_ / 5b. Days open \_\_\_\_\_ = Line 5c \_\_\_\_\_ %

6. Prorated general expenses ( line 4 X Line 5c) = \$\_\_\_\_\_

7. Total Rental Expense (Line 1 + Line 6) = \$\_\_\_\_\_  
(enter on line 6b)

**WORKSHEET ONLY – DO NOT ATTACH TO FORM 990**

## Form 990EZ Line 20 Worksheet

(Attach to Form 990EZ)

Year \_\_\_\_\_ UAW Local Union \_\_\_\_\_ Employer ID# \_\_\_\_\_

LM-3 Line	LM-2 Line	Asset Other than Cash	Start of Reporting Period <b>(A)</b>	End of Reporting Period <b>(B)</b>	Explanation
		Void checks from previous years	N/A		
<b>N/A</b>	<b>23</b>	Accounts Receivable			
<b>26</b>	<b>24</b>	Loans Receivable			
<b>27</b>	<b>25</b>	U.S. Treasury Securities			
<b>28</b>	<b>26</b>	Investments			
<b>29</b>	<b>27</b>	Fixed Assets			
<b>30</b>	<b>28</b>	Other Assets			

**(X) Total (Non-Cash) Asset**

		<b>Liabilities</b>	<b>(C)</b>	<b>(D)</b>	
<b>32</b>	<b>30</b>	Accounts Payable			
<b>33</b>	<b>31</b>	Loans Payable			
<b>34</b>	<b>32</b>	Mortgages Payable			
<b>35</b>	<b>33</b>	Other Liabilities			

**(Y) Total Liabilities**

NET (NON-CASH) ASSETS (X-Y)		
-----------------------------	--	--

## LINE 20

IRS Form 990EZ Line 20 amount is Net (Non-Cash) Assets at the "End of the Reporting Period" minus Net (Non-Cash) Assets at the "Start of the Reporting Period"

- Net (Non-Cash) Assets END
- Minus Net (Non-Cash) Assets START
- **LINE 20**

\$  
-

\$

LIST OF OFFICERS,  
DIRECTORS, TRUSTEES & KEY EMPLOYEES

**List of Officers, Directors, Trustees & Key Employees**

Form 990/990EZ

Local Union # \_\_\_\_\_

EIN \_\_\_\_\_

[A] Name and title	[B] Average hours per week devoted to position (List any hours for related organizations below dotted line)	[C] Reportable compensation (Forms W-2 / 1099-MISC) (if not paid enter -0-)	[D] Health benefits, contributions to employee benefits plans, and deferred compensation	[E] Estimated amount of other compensation
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....

## LIST OF OFFICERS, DIRECTORS, TRUSTEES & KEY EMPLOYEES

# List of Officers, Directors, Trustees & Key Employees

Form 990/90EZ

Local Union #

EIN

Form 990/90EZ

Form 990/90EZ

Local Union #  
- - - - -  
EIN

## NOTES



**UAW Auditing Department  
PUB. A-990  
Rev. January 2021  
Reprint February 2021**

**Addition copies of this publication are available from the:**

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