

2019

California Exempt Organization  
Annual Information Return

199

Calendar Year 2019 or fiscal year beginning (mm/dd/yyyy) 7/01/2019, and ending (mm/dd/yyyy) 6/30/2020

Corporation/Organization name <b>AMERICAN FEDERATION OF TEACHERS CUESTA COLLEGE FEDERATION LOCAL 4909</b>		California corporation number <b>9767979</b>
Additional information. See instructions.		FEIN <b>33-0628744</b>
Street address (suite or room) <b>HIGHWAY ONE, EDUCATION DRIVE #6214</b>		PMB no.
City <b>SAN LUIS OBISPO</b>	State <b>CA</b>	Zip code <b>93403-8106</b>
Foreign country name	Foreign province/state/county	Foreign postal code

**A** First Return ..... ☐ Yes ☒ No

**B** Amended Return ..... ☐ Yes ☒ No

**C** IRC Section 4947(a)(1) trust ..... ☐ Yes ☒ No

**D** Final Information Return?

• ☐ Dissolved ☐ Surrendered (Withdrawn) ☐ Merged/Reorganized

Enter date: (mm/dd/yyyy) •

**E** Check accounting method:

1 ☒ Cash 2 ☐ Accrual 3 ☐ Other

**F** Federal return filed? 1 • ☐ 990T 2 • ☐ 990-PF 3 • ☐ Sch H (990)

4 ☐ Other 990 series

**G** Is this a group filing? See instructions ..... ☐ Yes ☒ No

**H** Is this organization in a group exemption ..... ☒ Yes ☐ No

If "Yes," what is the parent's name?  
**AMERICAN FEDERATION OF TEACHER**

**I** Did the organization have any changes to its guidelines not reported to the FTB? See instructions ..... ☐ Yes ☒ No

**J** If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions ..... ☐ Yes ☐ No

**K** Is the organization exempt under R&TC Section 23701g? ... ☐ Yes ☒ No

If "Yes," enter the gross receipts from nonmember sources ..... \$

**L** If organization is a public charity exempt under R&TC Section 23701d and meets the filing fee exception, check box. No filing fee is required ..... ☐

**M** Is the organization a Limited Liability Company? ..... ☐ Yes ☒ No

**N** Did the organization file Form 100 or Form 109 to report taxable income? ..... ☐ Yes ☒ No

**O** Is the organization under audit by the IRS or has the IRS audited in a prior year? ..... ☐ Yes ☒ No

**P** Is federal Form 1023/1024 pending? ..... ☐ Yes ☐ No

Date filed with IRS

**Part I Complete Part I unless not required to file this form. See General Information B and C.**

<b>Receipts and Revenues</b>	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8. ....	1	52,740.
	2	Gross dues and assessments from members and affiliates. ....	2	252,441.
	3	Gross contributions, gifts, grants, and similar amounts received. ....	3	
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. <b>This line must be completed.</b> If the result is less than \$50,000, see General Information B ..	4	305,181.
	5	Cost of goods sold. ....	5	
	6	Cost or other basis, and sales expenses of assets sold. ....	6	
	7	Total costs. Add line 5 and line 6. ....	7	
	8	Total gross income. Subtract line 7 from line 4. ....	8	305,181.
<b>Expenses</b>	9	Total expenses and disbursements. From Side 2, Part II, line 18. ....	9	230,275.
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8. ....	10	74,906.
<b>Filing Fee</b>	11	Total payments. ....	11	
	12	Use tax. See General Information K. ....	12	
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11. ....	13	
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12. ....	14	
	15	Filing fee \$10 or \$25. See General Information F. ....	15	10.
	16	Penalties and Interest. See General Information J. ....	16	
	17	Balance due. Add line 12, line 15, and line 16. Then subtract line 11 from the result. ....	17	10.
<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
<b>Paid Preparer's Use Only</b>	Signature of officer	Title <b>TREASURER</b>	Date	• Telephone <b>(805) 215-3879</b>
	Preparer's signature	<b>JOHN K POOLEY</b>	Date	• PTIN <b>P01229254</b>
	Firm's name (or yours, if self-employed) and address	<b>RITA C. VILLA, CPA</b>	Check if self-employed <input type="checkbox"/>	• Firm's FEIN <b>95-4408108</b>
		<b>4353 COLFAX AVE #6</b>		• Telephone <b>(818) 370-4613</b>
		<b>STUDIO CITY, CA 91604</b>		
May the FTB discuss this return with the preparer shown above? See instructions. .... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				

**Part II Organizations with gross receipts of more than \$50,000 and private foundations**  
regardless of amount of gross receipts – complete Part II or furnish substitute information.

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions. ....	•	1	
	2	Interest .....	•	2	
	3	Dividends .....	•	3	
	4	Gross rents .....	•	4	
	5	Gross royalties .....	•	5	
	6	Gross amount received from sale of assets (See Instructions) .....	•	6	
	7	Other income. Attach schedule. .... SEE STATEMENT 1	•	7	52,740.
Expenses and Disbursements	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Page 1, Part I, line 1. ....		8	52,740.
	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule. .... SEE STATEMENT 2	•	9	10,000.
	10	Disbursements to or for members. ....	•	10	915.
	11	Compensation of officers, directors, and trustees. Attach schedule. .... SEE STMT 3	•	11	15,204.
	12	Other salaries and wages .....	•	12	
	13	Interest .....	•	13	
	14	Taxes .....	•	14	
	15	Rents .....	•	15	
	16	Depreciation and depletion (See instructions) .....	•	16	833.
	17	Other Expenses and Disbursements. Attach schedule. .... SEE STATEMENT 4	•	17	203,323.
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Page 1, Part I, line 9. ....		18	230,275.

Schedule L Balance Sheet		Beginning of taxable year		End of taxable year	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
1	Cash .....		101,388.	•	176,127.
2	Net accounts receivable .....			•	
3	Net notes receivable .....			•	
4	Inventories .....			•	
5	Federal and state government obligations .....			•	
6	Investments in other bonds .....			•	
7	Investments in stock .....			•	
8	Mortgage loans .....			•	
9	Other investments. Attach schedule .....			•	
10 a	Depreciable assets .....	2,499.		2,499.	
b	Less accumulated depreciation .....	937.	1,562.	1,770.	729.
11	Land .....			•	
12	Other assets. Attach schedule .....			•	
13	Total assets .....		102,950.		176,856.
<b>Liabilities and net worth</b>					
14	Accounts payable .....			•	
15	Contributions, gifts, or grants payable .....			•	
16	Bonds and notes payable .....			•	
17	Mortgages payable .....			•	
18	Other liabilities. Attach schedule .....				
19	Capital stock or principal fund .....		102,950.	•	176,856.
20	Paid-in or capital surplus. Attach reconciliation. ....			•	
21	Retained earnings or income fund .....			•	
22	Total liabilities and net worth .....		102,950.		176,856.

**Schedule M-1 Reconciliation of income per books with income per return**

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000

1	Net income per books .....	•	74,906.	7	Income recorded on books this year not included in this return. Attach schedule .....	•	
2	Federal income tax .....	•		8	Deductions in this return not charged against book income this year. Attach schedule. ....	•	
3	Excess of capital losses over capital gains .....	•		9	Total. Add line 7 and line 8 .....		
4	Income not recorded on books this year. Attach schedule. ....	•		10	Net income per return. Subtract line 9 from line 6. ....		74,906.
5	Expenses recorded on books this year not deducted in this return. Attach schedule .....	•					
6	Total. Add line 1 through line 5. ....		74,906.				

**2019****Corporation Depreciation and Amortization****3885**Attach to Form 100 or Form 100W. **FORM 199**

Corporation name

**AMERICAN FEDERATION OF TEACHERS  
CUESTA COLLEGE FEDERATION LOCAL 4909**

California corporation number

**9767979****Part I Election To Expense Certain Property Under IRC Section 179**

<b>1</b>	Maximum deduction under IRC Section 179 for California.....	<b>1</b>	<b>\$25,000</b>
<b>2</b>	Total cost of IRC Section 179 property placed in service.....	<b>2</b>	
<b>3</b>	Threshold cost of IRC Section 179 property before reduction in limitation.....	<b>3</b>	<b>\$200,000</b>
<b>4</b>	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	<b>4</b>	
<b>5</b>	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	<b>5</b>	
<b>6</b>	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
<b>7</b>	Listed property (elected IRC Section 179 cost).....	<b>7</b>	
<b>8</b>	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
<b>9</b>	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>	
<b>10</b>	Carryover of disallowed deduction from prior taxable years.....	<b>10</b>	
<b>11</b>	Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	<b>11</b>	
<b>12</b>	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	<b>12</b>	
<b>13</b>	Carryover of disallowed deduction to 2020. Add line 9 and line 10, less line 12.....	<b>13</b>	

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

<b>14</b>	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
	COMPUTER	4/30/2018	2,499.	937.	S/L	3	833.	
<b>15</b>	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						<b>15</b>	<b>833.</b>

**Part III Summary**

<b>16</b>	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) <b>or</b> Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) <b>or</b> Depreciation (if no election is made), enter the amount from line 15, column (g).....	<b>16</b>	
<b>17</b>	Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
<b>18</b>	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	<b>18</b>	

**Part IV Amortization**

<b>19</b>	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year
<b>20</b>	Total. Add the amounts in column (g).....						<b>20</b>
<b>21</b>	Total amortization claimed for federal purposes from federal Form 4562, line 44.....						<b>21</b>
<b>22</b>	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....						<b>22</b>

**Statement 1**  
**Form 199, Part II, Line 7**  
**Other Income**

Affiliate Funding..... \$ 52,740.  
Total \$ 52,740.

**Statement 2**  
**Form 199, Part II, Line 9**  
**Contributions, Gifts, Grants, and Similar Amounts Paid**

Donee's Name: Cuesta College Foundation  
Donee's Street Address: Highway 1  
Donee's City, State, ZIP: San Luis Obispo, CA 93405  
Amount Given: 10,000.  
Total \$ 10,000.

**Statement 3**  
**Form 199, Part II, Line 11**  
**Compensation of Officers, Directors, Trustees and Key Employees**

**Current Officers:**

<u>Name and Address</u>	<u>Title and Average Hours Per Week Devoted</u>	<u>Total Compensation</u>	<u>Contri- bution to EBP &amp; DC</u>	<u>Expense Account/ Other</u>
Debra Stakes Highway One, Education Drive San Luis Obispo, CA 93403-8106	President 32.00	\$ 3,000.	\$ 0.	\$ 0.
Julie Hoffman Highway One, Education Drive San Luis Obispo, CA 93403-8106	Secretary 8.00	0.	0.	0.
Elizabeth Lobo Highway One, Education Drive San Luis Obispo, CA 93403-8106	Treasurer 12.00	4,000.	0.	0.
Tom Patchell Highway One, Education Drive San Luis Obispo, CA 93403-8106	Grievance Offic 12.00	2,204.	0.	0.
Greg Baxley Highway One, Education Drive San Luis Obispo, CA 93405	Lead Negotiator 12.00	6,000.	0.	0.
Nancy Steinmaus Highway One, Education Drive San Luis Obispo, CA 93403-8106	P/T Chair 4.00	0.	0.	0.

**Statement 3 (continued)**  
**Form 199, Part II, Line 11**  
**Compensation of Officers, Directors, Trustees and Key Employees**

**Current Officers:**

Name and Address	Title and Average Hours Per Week Devoted	Total Compen- sation	Contri- bution to EBP & DC	Expense Account/ Other
Roland Finger Highway One, Education Drive San Luis Obispo, CA 93403-8106	Rep Council Ch. 4.00	\$ 0.	\$ 0.	\$ 0.
Heather Tucker Highway One, Education Drive San Luis Obispo, CA 93403-8106	Vice President 12.00	0.	0.	0.
Total		<u>\$ 15,204.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

**Statement 4**  
**Form 199, Part II, Line 17**  
**Other Expenses**

Accounting Fees.....	\$ 1,000.
Conferences, Conventions, and Meetings.....	193.
District release time.....	35,105.
FTB fee.....	10.
Information Technology.....	519.
Legal Fees.....	6,245.
Office Expenses.....	275.
Outside Services.....	7,330.
Payments to Affiliates.....	152,427.
Postage and Shipping.....	72.
Printing and Publications.....	117.
UNION ELECTIONS.....	30.
Total	<u>\$ 203,323.</u>

Date Accepted \_\_\_\_\_

**DO NOT MAIL THIS FORM TO THE FTB**

TAXABLE YEAR

**California e-file Return Authorization for  
Exempt Organizations**

FORM

**2019****8453-EO**

Exempt Organization name

Identifying number

AMERICAN FEDERATION OF TEACHERS

33-0628744

**Part I Electronic Return Information** (whole dollars only)

1	Total gross receipts (Form 199, line 4) .....	1	305,181.
2	Total gross income (Form 199, line 8) .....	2	305,181.
3	Total expenses and disbursements (Form 199, Line 9) .....	3	230,275.

**Part II Settle Your Account Electronically for Taxable Year 2019**

4 ☐ Electronic funds withdrawal      4a Amount \_\_\_\_\_      4b Withdrawal date (mm/dd/yyyy) \_\_\_\_\_

**Part III Banking Information** (Have you verified the exempt organization's banking information?)

5 Routing number \_\_\_\_\_  
 6 Account number \_\_\_\_\_      7 Type of account: ☐ Checking ☐ Savings

**Part IV Declaration of Officer**

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, Box 4, I authorize an electronic funds withdrawal for the amount listed on line 4a.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2019 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's fee liability, the exempt organization will remain liable for the fee liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay.**

**Sign  
Here**

Signature of officer

Date

**TREASURER**

Title

**Part V Declaration of Electronic Return Originator (ERO) and Paid Preparer.** See instructions.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB; I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2019 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

**ERO  
Must  
Sign**ERO's  
signature

▶ JOHN K POOLEY

Date

Check if  
also paid  
preparer☒Check if  
self-  
employed☐

ERO's PTIN

P01229254

Firm's name (or yours  
if self-employed)  
and address

▶ RITA C. VILLA, CPA  
 4353 COLFAX AVE #6  
 STUDIO CITY

Firm's FEIN

95-4408108

CA

ZIP code

91604

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

**Paid  
Preparer  
Must  
Sign**Paid  
preparer's  
signature

▶

Date

Check if  
self-employed☐

Paid preparer's PTIN

Firm's name  
(or yours if self-  
employed) and  
address

▶

Firm's FEIN

ZIP code

For Privacy Notice, get FTB 1131 ENG/SP.

FTB 8453-EO 2019