Form **8879-TE**

IRS E-file Signature Authorization for a Tax Exempt Entity

ioi a rax Exempt Entity

2024

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

For calendar year 2024, or fiscal year beginning ________, 2024, and ending _______, 20 ______.

Do not send to the IRS. Keep for your records.

Go to www.irs.gov/Form8879TE for the latest information.

| 202

Name of filer FIN or SSN SOUTH FLORIDA MUSICIANS UNION 59-0358930 Name and title of officer or person subject to tax **JEFFREY APANA** TREASURER Type of Return and Return Information Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I. b Total revenue, if any (Form 990, Part VIII, column (A), line 12) 1a Form 990 check here **b Total revenue,** if any (Form 990-EZ, line 9) 2a Form 990-EZ check here 3a Form 1120-POL check here **b Total tax** (Form 1120-POL, line 22) 4a Form 990-PF check here **b Tax based on investment income** (Form 990-PF, Part V, line 5) 4b 5a Form 8868 check here b Balance due (Form 8868, line 3c) 5b 6a Form 990-T check here b Total tax (Form 990-T, Part III, line 4) 6b 7a Form 4720 check here 8a Form 5227 check here b FMV of assets at end of tax year (Form 5227, Item D) 8b 9a Form 5330 check here 10a Form 8038-CP check here b Amount of credit payment requested (Form 8038-CP, Part III, line 22) 10b Declaration and Signature Authorization of Officer or Person Subject to Tax I am a person subject to tax with respect to (name Under penalties of perjury, I declare that **X** I am an officer of the above entity or of entity) , (EIN) and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal. PIN: check one box only to enter my PIN as my signature ERO firm name Enter five numbers, but on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen. As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen. 08/13/25 Signature of officer or person subject to tax _____ Part III Certification and Authentication ERO's EFIN/PIN. Enter your six-digit electronic filing identification 60417626775 number (EFIN) followed by your five-digit self-selected PIN. Do not enter all zeros I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns. Date <u>0</u>8/06/25 KENNETH ROSA, CPA ERO Must Retain This Form — See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047 2024 Open to Public Inspection

<u>~</u>	101 111	e 2024 Calendar year, or tax year beginning	, and ending							
В	Check if a	pplicable: C Name of organization			D Employe	r identification number				
	Address c	hange SOUTH FLO	RIDA MUSICIANS UNION							
Ħ	Nama aba	Doing business as			59-0	358930				
닏	Name cha	Number and street (or P.O. box if mail is not deliv	rered to street address)	Room/suite	E Telephon					
1 1	Initial retur	m 1915 N.E. 45 STREET #	105		954-	527-4458				
	Final retur		r foreign postal code							
닏	terminated	FORT LAUDERDALE	FL 33308		G Gross red	eipts\$ 56,606				
Ш	Amended			1	G 01033 160					
同	Application			H(a) Is this a gr	oup return for	subordinates? Yes X No				
ш	Application	· · ODITION INTIME				 				
		1915 NE 45 STREET		H(b) Are all sul	oordinates inc	luded? Yes No				
		FT LAUDERDALE	FL 33308	If "No,	" attach a list	. See instructions				
$\overline{}$	Tax-exen	npt status: 501(c)(3) X 501(c) (5) (ins	sert no.) 4947(a)(1) or 527							
$\overline{}$	Website:	/-	TANDANCED	H(c) Group exe	mntion numb	or				
<u></u>			Tall AXPAYER,							
		organization: X Corporation Trust Association	Other Other	Year of formation: 1	950	M State of legal domicile: FL				
<u> </u>	Part I	Summary	CODY							
	1 E	Briefly describe the organization's mission or mos								
9		PROVIDE WAGE SCALES FOR MUS	ICIANS							
ᇤ	'		DOME							
ы										
Governance	1 2	Shook this have T if the arranization discontinuo	d its an electrical by Millian and of many than OF							
		Check this box if the organization discontinued		% of its net ass		1.01				
∞ಶ		lumber of voting members of the governing body				191				
<u>e</u> s	4 N	lumber of independent voting members of the go	verning body (Part VI, line 1b)		. 4	191				
Activities	5 T	otal number of individuals employed in calendar	year 2024 (Part V, line 2a)		5	2				
둉		otal number of volunteers (estimate if necessary			_	0				
۹		otal unrelated business revenue from Part VIII, c	-l (O) lin- 40		7.	0				
						0				
_	יום	Net unrelated business taxable income from Form	990-1, Part I, line 11	Prior Yea		Current Year				
		Contributions and grants (Dart VIII line 1b)	ľ		2,589	52,885				
Revenue				J2	2,309	<u>JZ,885</u>				
en						0				
ě		nvestment income (Part VIII, column (A), lines 3,		L,890	1,596					
œ	11 (Other revenue (Part VIII, column (A), lines 5, 6d, 8	sc, 9c, 10c, and 11e)		2,645	2,125				
		otal revenue – add lines 8 through 11 (must equa	l de la companya de	51	7,124	56,606				
		Grants and similar amounts paid (Part IX, column			ĺ	0				
		Benefits paid to or for members (Part IX, column (
				2.6	5,064	26,064				
ěs	15 3	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	21	3,004	20,004				
ű	16a ⊦	Professional fundraising fees (Part IX, column (A),	line 11e)			0				
Expenses	b⊺	Professional fundraising fees (Part IX, column (A), Total fundraising expenses (Part IX, column (D), li	ne 25)							
Ш	17 (Other expenses (Part IX, column (A), lines 11a–1	1d, 11f–24e)	35	5,683	37,166				
	18 T	otal expenses. Add lines 13–17 (must equal Part	IX, column (A), line 25)	61	L,747	63,230				
	19 F	Revenue less expenses. Subtract line 18 from line			1,623	-6,624				
5	3	canada io nom mie		Beginning of Cui		End of Year				
Net Assets or	20 ⊺	otal assets (Part X, line 16)			7,679	110,479				
Ass	21 7	otal liabilities (Part X, line 26)			1,207	3,631				
je E	22 '	Net assets or fund balances. Subtract line 21 from	Llino 20		3,472	106,848				
			I III IC ZU	113),±14	100,040				
	Part II	Signature Block								
		nalties of perjury, I declare that I have examined this re-				y knowledge and belief, it is				
tr	ue, corre	ct, and complete. Declaration of preparer (other than o	onicer) is based on all information of which prepai	rer has any know	redge.					
Sig	an	Signature of officer			Date					
He	_	JEFFREY APANA	TREASURER							
пе	: C	Type or print name and title	IREASURER							
_		**	I Dona and almost a	15:	<u> </u>	D. DTIV				
		Preparer's name	Preparer's signature	Date	Check	if PTIN				
Pai	a	KENNETH ROSA, CPA	KENNETH ROSA, CPA	08/13	/25 self-em					
Pre	eparer	Firm's name JACOBS, NONES	& COMPANY, CPAS, LLP	F	irm's EIN	59-0642174				
Us	e Only	6401 SW 87TH 2								
	-		173-2520		hone no.	305-274-1200				
		S discuss this return with the preparer shown about		Į P	HOHE HO.	Y Vos No				

Form	990 (2024) SOUTH FLORIDA MUSICIANS UNION 59-0358930	Page 2
	Statement of Program Service Accomplishments Check if Schedule O contains a response or note to any line in this Part III	
1	Briefly describe the organization's mission:	
	PROVIDES WAGE SCALES FOR MUSICIANS	
	·	
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 X 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 X No
_	If "Yes," describe these changes on Schedule O.	
4	Describe the organization's program service accomplishments for each of its three largest program services, as measured by	
	expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.	
	the total expenses, and revenue, if any, for each program service reported.	
4a	(Code:) (Expenses \$ including grants of \$) (Revenue \$	1
	PROVIDES WAGE SCALES FOR MUSICIANS	,
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	(Code:) (Expenses \$ including grants of \$) (Revenue \$)
N	I/A	
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	*	
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40	(Code:) (Expenses \$ including grants of \$) (Revenue \$	1
	(Code:) (Expenses \$,
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	•	
4d	Other program services (Describe on Schedule O.)	
	(Expenses \$ including grants of \$) (Revenue \$)
	Total program service expenses	

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes,"			
_	complete Schedule A	1		X
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to	١.		3,
	candidates for public office? If "Yes," complete Schedule C, Part I	3		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues,			
	assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors			
	have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If			
	"Yes," complete Schedule D, Part I	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	l _		
_	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes,"			3,
_	complete Schedule D, Part III	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a			
	custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or	9		х
10	debt negotiation services? If "Yes," complete Schedule D, Part IV Did the organization, directly or through a related organization, hold assets in donor-restricted endowments	1		
10	in the state of th	10		х
11	or in quasi-endowments? If "Yes," complete Schedule D, Part V If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI,			
• •	VII, VIII, IX, or X, as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes,"			
	complete Schedule D, Part VI	11a		X
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more			
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		X
С	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more			
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets			
	reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			· •
120	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete</i>	11f		X
124	Schedule D, Parts XI and XII	12a		х
h	Was the organization included in consolidated, independent audited financial statements for the tax year? If	120		
J	"Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		х
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
	Did the organization maintain an office, employees, or agents outside of the United States?	14a		х
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking,			
	fundraising, business, investment, and program service activities outside the United States, or aggregate			
	foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or			
	for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other			
	assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on	1		
40	Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on	40		х
10	Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a?	18		
19	If "Yes," complete Schedule G, Part III	19		х
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		Х

Form 990 (2024) SOUTH FLORIDA MUSICIANS UNION
Part IV Checklist of Required Schedules (continued)

			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the			
	organization's current and former officers, directors, trustees, key employees, and highest compensated			3,7
04-	employees? If "Yes," complete Schedule J	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than			
	\$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b	04-		v
h	through 24d and complete Schedule K. If "No," go to line 25a Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24a 24b		<u> </u>
b C	Did the organization maintain an escrow account other than a refunding escrow at any time during the year	240		\vdash
C	to defeace any tay exempt honds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior			
	year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ?			
	If "Yes," complete Schedule L, Part I	25b		
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or 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? If "Yes," complete Schedule L, Part II	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key			
	employee, creator or founder, substantial contributor or employee thereof, a grant selection committee			
	member, or to a 35% controlled entity (including an employee thereof) or family member of any of these			
	persons? If "Yes," complete Schedule L, Part III	27		X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule			
	L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If	00-		•
h	"Yes," complete Schedule L, Part IV	28a 28b		X
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If	200		
C	"Yes," complete Schedule L, Part IV	28c		х
29	Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified			
	conservation contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		Х
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes,"			
	complete Schedule N, Part II	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III,			_
	or IV, and Part V, line 1	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		Х
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a	251		
20	controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R. Part V, line 2	26		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization	36	-	\vdash
51	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		х
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and	\ <u>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</u>		
-	19? Note: All Form 990 filers are required to complete Schedule O.	38		х
Pa	art V Statements Regarding Other IRS Filings and Tax Compliance		•	
	Check if Schedule O contains a response or note to any line in this Part V	<u></u>	<u></u>	
			Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 1a 2			
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b 0			
С	Did the organization comply with backup withholding rules for reportable payments to vendors and			
	reportable gaming (gambling) winnings to prize winners?	1c	X	
DAA		Forr	ո 990	(2024)

Form 990 (2024) SOUTH FLORIDA MUSICIANS UNION 59-0358930 Page 5 Statements Regarding Other IRS Filings and Tax Compliance (continued) Yes No Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax 2 Statements, filed for the calendar year ending with or within the year covered by this return If at least one is reported on line 2a, did the organization file all required federal employment tax returns? X 2b Did the organization have unrelated business gross income of \$1,000 or more during the year? X 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*_____ 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)? Х **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). X Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5h X **c** If "Yes" to line 5a or 5b, did the organization file Form 8886-T? 6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the X 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? Organizations that may receive deductible contributions under section 170(c). Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods X and services provided to the payor? **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 X required to file Form 8282? If "Yes," indicate the number of Forms 8282 filed during the year X Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? X If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? X 7h 8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? X 9 Sponsoring organizations maintaining donor advised funds. Did the sponsoring organization make any taxable distributions under section 4966? X Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? X Section 501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on Part VIII, line 12 **b** Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b Section 501(c)(12) organizations. Enter: 11 Gross income from members or shareholders 11a Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b 12a 12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? Section 501(c)(29) qualified nonprofit health insurance issuers. 13 **a** Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O. 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 14a Did the organization receive any payments for indoor tanning services during the tax year? 14a X

b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O 14b 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? X If "Yes," see instructions and file Form 4720, Schedule N. Х 16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.

Section 501(c)(21) organizations. Did the trust, any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.

Pa	art VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below,	and fo	or a "I	Vo"
	response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. Check if Schedule O contains a response or note to any line in this Part VI		instru	ctions.
Sec	tion 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 191			
	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.			
b	Enter the number of voting members included on line 1a, above, who are independent 1b 191			
2	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?	2		<u>X</u>
3	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?	3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		<u>X</u>
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6	Did the organization have members or stockholders?	6		X
7a	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?	7a		<u>X</u>
b	Are any governance decisions of the organization reserved to (or subject to approval by) members,			
	stockholders, or persons other than the governing body?	7b		<u>X</u>
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
a	The governing body?	8a	<u> </u>	
b	Each committee with authority to act on behalf of the governing body?	8b	Х	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at			v
500	the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	3 (2)	40)	<u> </u>
Sec	ction b. Policies (This Section b requests information about policies not required by the internal Revenue	- 00		Na.
40-	Did the exemination have level shorters branches or efflicted?	400	Yes	No X
	Did the organization have local chapters, branches, or affiliates?	10a		
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?	10b		
11a		11a		X
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.	Ha		
12a	Did the organization have a written conflict of interest policy? <i>If "No," go to line 13</i>	12a		х
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes,"			
	describe on Schedule O how this was done	12c		
13	Did the organization have a written whistlehlower policy?	13		X
14	Did the organization have a written document retention and destruction policy?	14	х	
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?			
а	The organization's CEO, Executive Director, or top management official	15a		X
b	Other officers or key employees of the organization	15b		X
	If "Yes" to line 15a or 15b, describe the process on 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?	16a		X
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?	16b		
Sec	ction C. Disclosure			
17	List the states with which a copy of this Form 990 is required to be filed NONE			
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)			
	(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.			
	Own website Another's website Upon request Other (explain on Schedule O)			
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy,			
	and financial statements available to the public during the tax year.			
20	State the name, address, and telephone number of the person who possesses the organization's books and records.			
J	EFFERY APANA 1915 NE 45 STREET			
F'	I LAUDERDALE FL 33308 954	-52'	7-44	458

Form **990** (2024)

m 990 (2024)	SOUTH	FTORTDA	MUSICIANS	UNTON	59-0358930

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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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 the 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.

(C) Position (A) (B) (D) (E) (F) (do not check more than one Reportable Name and title Average Reportable Estimated amount box, unless person is both an compensation hours compensation of other officer and a director/trustee) from the from related per week compensation (list any organization (W-2/ organizations (W-2/ from the stitutional ghest 1099-MISC/ 1099-MISC/ organization and hours for vidual director employee related 1099-NEC) 1099-NEC) related organizations compensate organizations below trustee dotted line) (1) JEFFREY APANA 20.00 TREASURER 0 0.00 X X 16,900 0 (2) KENDRA HAWLEY 5.00 0.00 0 PRESIDENT X X 5,200 0 (3) ELIZABETH ARON 5.00 DIRECTOR 0.00 X 600 0 0 (4) MATTHEW COREY 5.00 DIRECTOR 0.00 X 600 0 0 (5) KAREN FULLER 5.00 VICE PRESIDENT 0.00 X X 600 0 0 (6) DINA KOSTIC 5.00 0.00 DIRECTOR X 600 0 0 (7) LUCIAN WILLIAMS 5.00 0 DIRECTOR 0.00 X 600 0 (8) ANDREW PROCTOR 5.00 DIRECTOR 0.00 X 550 0 0 (9) CHARLES RESKIN 5.00 DIRECTOR 0.00 X 550 0 0 (10)

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Page **7**

(11)

Pa	art VII Section A. Officer	s, Directors, Ti	ruste	es,	Key	/ En	ploy	yees	s, and Highest Compens	ated Employees (continu	ied)		
(A) Name and title		(B) Average hours per week	offi	cer a	Pos check ess pe	erson direct	than is both or/trus	h an tee)	(D) Reportable compensation from the	(E) Reportable compensation from related		of oth ompens	ation
		(list any hours for related organizations below dotted line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	organization (W-2/ 1099-MISC/ 1099-NEC)	organizations (W-2/ 1099-MISC/ 1099-NEC)	from organizati related orga		on and
(12)													
(13)													
(14)													
(15)													
(16)													
(17)													
(18)													
(19)													
1b c	Subtotal		, Se	ctio					26,200				
<u>d</u>	Total (add lines 1b and 1c) Total number of individuals (ii		limit	ed to	 tho	se li	sted	abo	26,200 ove) who received more that	 an \$100.000 of			
	reportable compensation from			0					,	·,			Yes No
3	Did the organization list any f									ted			
4	employee on line 1a? If "Yes, For any individual listed on line	ne 1a, is the sun	n of	repo	rtabl	e co	mpe	nsa	tion and other compensation	on from the		3	X
	organization and related orga											4	х
5	Did any person listed on line for services rendered to the	1a receive or ac	ccrue	cor	nper	ısatı	on fr	om	any unrelated organization	or individual		5	x
	tion B. Independent Contrac	tors							•				
1	Complete this table for your f compensation from the organ	ization. Report of							ndar year ending with or w	ithin the organization's tax	x year.		
	Name and	(A) d business address							Descrip	(B) tion of services		Co	(C) mpensation
								-					
2	Total number of independent	contractors (incl	udin	g bu	t not	t lim	ited 1	to th	nose listed above) who				
DAA	received more than \$100,000	of compensation	n fro	om tl	ne o	rgan	izatio	on		0		Form	990 (2024

Form 990 (2024) SOUTH FLORIDA MUSICIANS UNION 59-0358930 Page 9 Part VIII Statement of Revenue Check if Schedule O contains a response or note to any line in this Part VIII (C) Unrelated business revenue (B) Related or exempt function revenue (A) (D) Revenue excluded Total revenue from tax under sections 512-514 1a Federated campaigns 52,885 1b **b** Membership dues Gifts, ilar Ar **c** Fundraising events 1c **d** Related organizations 1d e Government grants (contributions) Contributions, and Other Sirr 1e f All other contributions, gifts, grants, and similar amounts not included above 1f g Noncash contributions included in lines 1a-1f 1g 52,885 h Total. Add lines 1a-1f . Business Code Program Service Revenue **f** All other program service revenue g Total. Add lines 2a-2f. 3 Investment income (including dividends, interest, and other similar amounts) 1,596 1,596 Income from investment of tax-exempt bond proceeds 5 Royalties (ii) Personal (i) Real 6a Gross rents 6a **b** Less: rental expenses 6b C Rental inc. or (loss) 6c d Net rental income or (loss) 7a Gross amount from sales of assets 7a other than inventory Other Revenue **b** Less: cost or other basis and sales exps. 7b c Gain or (loss) 7c d Net gain or (loss) 8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 **b** Less: direct expenses c Net income or (loss) from fundraising events 9a Gross income from gaming activities. See Part IV, line 19 **b** Less: direct expenses 9b c Net income or (loss) from gaming activities 10a Gross sales of inventory, less returns and allowances 10a **b** Less: cost of goods sold 10b c Net income or (loss) from sales of inventory Business Code iscellaneous Revenue 883 883 11a PBO ASSOC INC 750 750 INITIAN FEES& REINSTATEMENT F CREDIT CARD FEES 236 236 256 256 d All other revenue

2,125

56,606

 $3,\overline{721}$

0

e Total. Add lines 11a-11d

12 Total revenue. See instructions .

Secti	ion 501(c)(3) and 501(c)(4) organizations must co Check if Schedule O contains a respor			omplete column (A).	
D	·			(C)	
	not include amounts reported on lines 6b, 7b, Pb, and 10b of Part VIII.	(A) Total expenses	(B) Program service	Management and general expenses	(D) Fundraising
			expenses	general expenses	expenses
•	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				
Ŭ	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	22,100	22,100		
8	Pension plan accruals and contributions (include	,	,		
	section 401(k) and 403(b) employer contributions)	2,188	2,188		
9	Other employee benefits				
10	Payroll taxes	1,776	1,776		
11	Fees for services (nonemployees):				
а	Management				
b					
С	Accounting	1,950	1,950		
d	Lobbying				
е	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	, ,				
	(A), amount, list line 11g expenses on Schedule O.)				
12	Advertising and promotion				
13	Office expenses	805	805		
14	Information technology				
15	Royalties		2 662		
16	Occupancy	8,663	8,663		
17	Travel	6,416	6,416		
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials	045	045		
	Conferences, conventions, and meetings	245	245		
20	Interest	12 002	12 002		
21	Payments to affiliates	12,902	12,902		
22	Depreciation, depletion, and amortization	1,695	1,695		
23 24	Insurance Other expenses. Itemize expenses not covered	1,093	1,095		
4	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.)				
а	BAD DEDTS	2,843	2,843		
b	PBO PLAYERS ASSOC	1,255	1,255		
C	BANK CHARGES	331	331		
d	LICENSES	61	61		
	All other expenses				
25	Total functional expenses. Add lines 1 through 24e	63,230	63,230	0	0
26	Joint costs. Complete this line only if the	,]	,		
	organization reported in column (B) joint costs from a combined educational campaign and				
	fundraising solicitation. Check here if				
	following SOP 98-2 (ASC 958-720)				
					000

		(A) Beginning of year		(B) End of year
1	Cash—non-interest-bearing	8,561	1	9,641
2	Savings and temporary cash investments		2	67,899
3	Pledges and grants receivable, net		3	
4	Accounts receivable, net	90 103	4	28,034
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	I	8	
9	Prepaid expenses and deferred charges	210	9	219
10a	Land, buildings, and equipment: cost or other			
	basis. Complete Part VI of Schedule D 10a			
b	Less: accumulated depreciation 10b		10c	
	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	4,686	15	4,686
16	Total assets. Add lines 1 through 15 (must equal line 33)		16	110,479
17	Accounts payable and accrued expenses	4,207	17	3,631
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	
26	Total liabilities. Add lines 17 through 25	4,207	26	3,631
	Organizations that follow FASB ASC 958, check here X			
	and complete lines 27, 28, 32, and 33.			
27	Net assets without donor restrictions	113,472	27	106,848
28	Net assets with donor restrictions		28	
	Net assets with donor restrictions Organizations that do not follow FASB ASC 958, check her			
	and complete lines 29 through 33.			
29	Capital stock or trust principal, or current funds		29	
30	Paid-in or capital surplus, or land, building, or equipment fund		30	
27 28 29 30 31 32	Retained earnings, endowment, accumulated income, or other funds		31	
32	Total net assets or fund balances	113,472	32	106,848
33	Total liabilities and net assets/fund balances	117,679	33	110,479

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Pa	art 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)		66,6	
2	Total expenses (must equal Part IX, column (A), line 25)		53,2	
3	Revenue less expenses. Subtract line 2 from line 1		-6,6	<u> 524</u>
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	11	.3,4	<u>172</u>
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 on Schedule O)			
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line			
	32, column (B)) 10	10	16,8	<u> 188</u>
Pa	art XII Financial Statements and Reporting			_
	Check if Schedule O contains a response or note to any line in this Part XII			
			Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other			
	If the organization changed its method of accounting from a prior year or checked "Other," explain on			
	Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
	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.			
	Separate basis Consolidated basis Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b		X
	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.			
	Separate basis Consolidated basis Both consolidated and separate basis			
С	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?	2c		
	If the organization changed either its oversight process or selection process during the tax year, explain on			
	Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the			
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		
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	. 3b		
		Form	990	(2024)

SCHEDULE O (Form 990)

(Rev. December 2024)

Department of the Treasury Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Employer identification number

	SOUTH FL	ORIDA MUSI	CIANS UNIO	N	!	59-035893	0
FORM 990, I	PART VI, VAS OR W	LINE 11B ILL BE CON	- ORGANIZAT DUCTED.	'ION'S PROC	ESS TO	REVIEW E	ORM 990
FORM 990, I	PART VI,	LINE 19 -	GOVERNING	DOCUMENTS	DISCLO	SURE EXPI	LANATION
NO DOCOMENT	S AVALUE		r FODELC				
• • • • • • • • • • • • • • • • • • • •							