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INSTRUCTIONS FOR ELECTRONIC FORM LM-4 LABOR ORGANIZATION ANNUAL REPORT

(03/10/09)

GENERAL INSTRUCTIONS

I. WHO MUST FILE

Every labor organization subject to the Labor-Management Reporting and Disclosure Act of 1959, as amended (LMRDA), the Civil Service Reform Act (CSRA), or the Foreign Service Act (FSA) must file a financial report, Form LM-2, LM-3, or LM-4, each year with the Office of Labor-Management Standards (OLMS) of the U.S. Department of Labor's Employment Standards Administration. These laws cover labor organizations that represent employees who work in private industry, employees of the U.S. Postal Service, and most Federal government employees. Labor organizations that represent only state, county, or municipal government employees are not covered by these laws and, therefore, are not required to file, except that any "conference, general committee, joint or system board, or joint council" that is subordinate to a national or international labor organization is a labor organization under the LMRDA and is required to file a financial report if the national or international labor organization is a labor organization engaged in an industry affecting commerce within the meaning of section 3(j) of the LMRDA. If you have a question about whether your organization is required to file, contact the nearest OLMS field office listed at the end of these instructions.

II. WHAT FORM TO FILE

Labor organizations with total annual receipts of less than \$10,000 may file the abbreviated 2-page annual report Form LM-4, if not in trusteeship as defined in Section VIII of these instructions. The term "total annual receipts" means all financial receipts of the

labor organization during its fiscal year, regardless of the source, including receipts of any subsidiaries and any special funds.

Labor organizations with \$10,000 or more in total annual receipts cannot use Form LM-4. These labor organizations must file either Form LM-3 or Form LM-2. For information on these forms, visit www.olms.dol.gov, e-mail olms-public@dol.gov, or contact any of the offices listed at the end of these instructions.

III. WHEN TO FILE

Form LM-4 must be filed within 90 days after the end of your organization's fiscal year (12-month reporting period). The law does not authorize the U.S. Department of Labor to grant an extension of time for filing reports for any reason. The penalties for delinquency are described in Section VI of these instructions.

If your organization went out of existence during its fiscal year, a terminal financial report must be filed within 30 days after the date it ceased to exist. See Section X of these instructions for information on filing a terminal financial report.

IV. HOW TO FILE

An Adobe Reader version of Form LM-4 is now available for download from the OLMS Web site. The content of this form is identical to the Informed Filler Form LM-4, but the new software is easier to use. This new form has pre-fill and the option for digital signatures for electronic filing. You can download the Adobe Reader version Form LM-4 at http://www.dol.gov/esa/regs/compliance/olms/lm4_downloadpg.htm.

On the download pages you will find a User Guide for the Adobe Reader Form LM-4 that will guide you through the process of preparing and completing the form, and provide instructions and navigation tips to help you download the form, enter information directly into the form, and add digital signatures.

If you have difficulty navigating the software, or have questions about its functions and features, call the Department of Labor's National Call Center at: 1-866-487-2365. You may also send questions via e-mail to olms-public@dol.gov.

After you have completed Form LM-4 you have two options for submitting your report. You can print it and have the officers sign it manually and mail it to the Office of Labor-Management Standards, 200 Constitution Ave., NW, Room N-1519, Washington, DC 20210-0001 or you can electronically sign and submit the form.

V. PUBLIC DISCLOSURE

The LMRDA requires that the U.S. Department of Labor make labor organization financial reports available for inspection by the public. Reports for the year 2000 and later may be viewed and downloaded from the OLMS Web site at www.union-reports.dol.gov. Copies of reports and union constitutions and bylaws can be ordered at the same Web site. Reports may also be examined and copies purchased at the OLMS Public Disclosure Room at:

U.S. Department of Labor
Employment Standards Administration
Office of Labor-Management Standards
200 Constitution Avenue, NW
Room N-1519
Washington, DC 20210-0001
Telephone: 202-693-0125

VI. OFFICER RESPONSIBILITIES AND PENALTIES

The president and treasurer or the corresponding principal officers of the labor organization required to sign Form LM-4 are personally responsible for its filing and accuracy. Under the LMRDA, officers are subject to criminal penalties for willful failure to file a required report and for false reporting. False reporting includes making any false statement or misrepresentation of a material fact while knowing it to be false, or for knowingly failing to disclose a material fact in a required report or in the information required to be contained in it or in any information required to be submitted with it.

The reporting labor organization and the officers required to sign Form LM-4 are also subject to civil prosecution for violations of the filing requirements. Section 210 of the LMRDA (29 U.S.C. 440) provides

that “whenever it shall appear that any person has violated or is about to violate any of the provisions of this title, the Secretary may bring a civil action for such relief (including injunctions) as may be appropriate.”

Under the CSRA and FSA and implementing regulations, false reporting and failure to report may result in administrative enforcement action and litigation. The officers responsible for signing Form LM-4 are also subject to criminal penalties for false reporting under Sections 1001 of Title 18 and 1746 of Title 28 of the United States Code.

VII. RECORDKEEPING

The officers required to file Form LM-4 are responsible for maintaining records which will provide in sufficient detail the information and data necessary to verify the accuracy and completeness of the report. The records must be kept for at least 5 years after the date the report is filed. Any record necessary to verify, explain, or clarify the report must be retained, including, but not limited to, vouchers, worksheets, receipts, and applicable resolutions, and any electronic documents, including recordkeeping software, used to complete, read, and file the report.

VIII. LABOR ORGANIZATIONS IN TRUSTEESHIP

Any labor organization which has placed a subordinate labor organization in trusteeship is responsible for filing the subordinate’s annual financial report. A trusteeship is defined in section 3(h) of the LMRDA as “any receivership, trusteeship, or other method of supervision or control whereby a labor organization suspends the autonomy otherwise available to a subordinate body under its constitution or bylaws.”

Annual financial reports filed for any labor organization in trusteeship must be filed on Form LM-2 rather than Form LM-4. The report must be signed by the president and treasurer or corresponding principal officers of the labor organization which imposed the trusteeship and by the trustees of the subordinate labor organization. Form LM-2 can be downloaded from the OLMS Web site at www.olms.dol.gov. For additional information contact any of the offices listed at the end of these instructions.

IX. COMPLETING FORM LM-4

Opening the Form LM-4 from either the Web site or as a saved file should launch Adobe and open the form.

Items 1, 2, and 4—8 are “pre-filled” items. These fields were filled in by the software based on information you entered when you accessed and downloaded the form from our Web site. With the exception of Item 8, you cannot edit these fields.

You may click on the “Validate Form” button at any time to check for errors. This action will generate an “Errors Page” listing any errors that will need to be corrected before you will be able to sign the form. Clicking on the signature lines will also perform the validation function.

ITEMS 1—21

Answer Items 1 through 21 as instructed. Select the appropriate box for those questions requiring a “Yes” or “No” answer; do not leave both boxes blank. Enter a single “0” in the boxes for items requiring a number or dollar amount if there is nothing to report.

1. FILE NUMBER — The software will enter the labor organization’s 6-digit file number here and at the top of each page of Form LM-4. This is the number you entered when you downloaded Form LM-4. If the number is incorrect, you must download another copy of the form using the correct number. If the labor organization does not have the number on file and cannot obtain the number from prior reports filed with the Department, the number can be obtained from the OLMS Web site at <http://www.union-reports.dol.gov> or by contacting the nearest OLMS field office listed at the end of these instructions.

2. PERIOD COVERED — The software will enter the beginning and ending dates of the period covered by this report. These are the dates you entered when you downloaded Form LM-4. If the dates are incorrect, you must download another form using the correct dates.

If the labor organization changed its fiscal year, the ending date in Item 2 should be the labor organization’s new fiscal year ending date and the labor organization should indicate in Item 19 (Additional Information) that the report is for a period of less than 12 months because its fiscal year has changed. For example, if the labor organization’s fiscal year ending date changes from June 30 to December 31, a report must be filed for the partial year from July 1 to December 31. Thereafter, the labor organization’s annual report should cover a full 12-month period from January 1 to December 31.

3. AMENDED OR TERMINAL REPORT — Do not complete this item unless the report is an amended or terminal report. Select Item 3(a) if the labor organization is filing an amended report correcting a previously filed report. Select Item 3(b) if the labor organization has gone out of business by disbanding, merging into another labor organization, or being merged and consolidated with one or more labor organizations to form a new labor organization, and this is the labor organization’s terminal report. Be sure the date the labor organization ceased to exist is entered in Item 2 (Period Covered) after the word

“Through.” See Section X of these instructions for more information on filing a terminal report.

4. AFFILIATION OR ORGANIZATION NAME — The software will access this information from the OLMS database and enter the name of the national or international labor organization that granted the labor organization a charter. “Affiliates,” within the meaning of these instructions, are labor organizations chartered by the same parent body, governed by the same constitution and bylaws, or having a relationship of parent and subordinate. For example, a parent body is an affiliate of all its subordinate bodies, and all subordinate bodies of the same parent body are affiliates of each other.

If the labor organization has not reported such an affiliation, the software will enter the name of the labor organization as currently identified in the labor organization’s constitution and bylaws or other organizational documents.

This item cannot be edited. If the labor organization needs to change this information, contact OLMS at (202) 693-0124.

5. DESIGNATION — The software will enter the designation that specifically identifies the labor organization, such as Local, Lodge, Branch, Joint Board, Joint Council, District Council, etc. This field cannot be edited.

6. DESIGNATION NUMBER — The software will enter the number or other identifier, if any, by which the labor organization is known. This field cannot be edited.

7. UNIT NAME — The software will enter any additional or alternate name by which the labor organization is known, such as “Chicago Area Local.” This field cannot be edited.

8. MAILING ADDRESS — The software will enter the current address where mail will most surely and quickly reach the labor organization. The first and last name of the person, if any, to whom such mail should be sent and any building and room number should be included. These fields are pre-filled from the OLMS database but can be edited by the filer.

9. CHANGES IN CONSTITUTION AND BYLAWS OR PRACTICES/PROCEDURES — If the labor organization answered “Yes” to Item 9 because the labor organization’s constitution and bylaws were changed during the reporting period (other than rates of dues and fees), a dated copy of the new constitution and bylaws must either be submitted as an electronic attachment to the Form LM-4 the labor organization submits to OLMS, or the labor

organization may submit a dated copy of the new constitution and bylaws to:

Office of Labor-Management Standards
200 Constitution Ave., NW, Room N-5616
Washington, DC 20210-0001

If the labor organization is governed by a uniform constitution and bylaws prescribed by the labor organization's parent national or international body, the labor organization's parent body may file the constitution and bylaws on the labor organization's behalf. If the parent body files a constitution and bylaws on the labor organization's behalf, answer Item 9 "Yes" and state that fact in Item 19 (Additional Information).

If Item 9 is answered "Yes" because the labor organization changed any of the practices/procedures listed below during the reporting period and the practices/ procedures are not described in the labor organization's constitution and bylaws, the labor organization must file an amended Form LM-1 (Labor Organization Information Report) with its Form LM-4 to update information on file with OLMS:

- qualifications for or restrictions on membership;
- levying assessments;
- participating in insurance or other benefit plans;
- authorizing disbursement of labor organization funds;
- auditing financial transactions of the labor organization;
- calling regular and special meetings;
- authorizing bargaining demands;
- ratifying contract terms;
- authorizing strikes;
- disciplining or removing officers or agents for breaches of their trust;
- imposing fines and suspending or expelling members including the grounds for such action and any provision made for notice, hearing, judgment on the evidence, and appeal procedures;
- selecting officers and stewards and any representatives to other bodies composed of labor organizations' representatives;
- invoking procedures by which a member may protest a defect in the election of officers

(including not only procedures for initiating an election protest but also all procedures for subsequently appealing an adverse decision, e.g., procedures for appeals to superior or parent bodies, if any); and

- issuing work permits.

Form LM-1 can be downloaded from the OLMS Web site at www.olms.dol.gov. If you are unable to download the form, contact any of the offices listed at the end of these instructions to obtain a copy.

NOTE: *Federal employee labor organizations subject solely to the Civil Service Reform Act or Foreign Service Act are not required to submit an amended Form LM-1 to describe revised or changed practices/procedures.*

10. CHANGES IN RATES OF DUES AND FEES — Answer Item 10 "Yes" if the labor organization changed its rates of dues and fees during the reporting period. If Item 10 is answered "Yes," report the rates of dues and fees in Item 19 (Additional Information). If more than one rate applies, report the minimum and maximum rates. Also report the calendar basis for payment (per month, per year, etc.).

Dues and fees include initiation fees charged to new members, fees (other than dues) from transferred members, fees for work permits, and regular dues or fees. Include only the dues and fees of regular members and not the dues and fees of members with special rates, such as apprentices, retirees, or unemployed members.

Answer "No" if the labor organization did not change its rates of dues and fees during the reporting period.

11. LOSSES OR SHORTAGES — Answer Item 11 "Yes" if any loss or shortage of funds or other property of the labor organization was discovered during the reporting period whether or not there has been repayment or an agreement to make restitution. If Item 11 is answered "Yes," describe the loss or shortage in detail in Item 19 (Additional Information) including such information as the amount of the loss or shortage of funds or a description of the property that was lost, how it was lost, and to what extent, if any, there has been an agreement to make restitution or any recovery by means of repayment, fidelity bond, insurance, or other means. Answer "No" if no losses or shortages were discovered.

12. FIDELITY BOND — Answer Item 12 "Yes" if the labor organization was insured by a fidelity bond against losses through fraud or dishonesty during the reporting period. If Item 12 is answered "Yes," enter the maximum amount recoverable for a loss caused

by any officer, employee, or agent of the labor organization who handled the labor organization's funds. Answer "No" if the labor organization was not insured by a fidelity bond during the reporting period.

NOTE: *Section 502(a) of the LMRDA requires every officer, employee, or agent of a labor organization (which has property and annual financial receipts over \$5,000 in value) who handles funds or other property of the organization to be bonded. The amount of the bond must be at least 10% of the value of the funds handled by the individual during the last reporting period. The bond must be obtained from a surety company approved by the Secretary of the Treasury. If you have any questions or need more information about bonding requirements, contact the nearest OLMS field office listed at the end of these instructions.*

13. NUMBER OF MEMBERS — Enter the number of members in the labor organization at the end of the reporting period. Include all categories of members who pay dues. Do not include nonmember employees who make payments in lieu of dues as a condition of employment under a union security provision in a collective bargaining agreement.

14. ASSETS — Enter the total value of all the labor organization's assets at the end of the reporting period including, for example, cash on hand and in banks, property, loans owed to the labor organization, investments, office furniture, automobiles, and anything else owned by the labor organization. Enter "0" if the labor organization had no assets at the end of the reporting period.

15. LIABILITIES — Enter the total amount of all the labor organization's liabilities at the end of the reporting period including, for example, unpaid bills, loans owed, total amount of mortgages owed, and other debts of your organization. Enter "0" if the labor organization had no liabilities at the end of the reporting period.

16. RECEIPTS — Enter the total amount of all receipts of the labor organization during the reporting period including, for example, dues, fees, fines, assessments, interest, dividends, rent, money from the sale of assets, and loans received by the labor organization. Also include payments in lieu of dues received from any nonmember employees as a condition of employment under a union security provision in a collective bargaining agreement. Enter "0" if the labor organization had no receipts during the reporting period.

NOTE: *If the labor organization's annual receipts were \$10,000 or more, the labor organization is not eligible to file Form LM-4 and must report on Form LM-2 or Form LM-3 as explained in Section II of these instructions.*

17. DISBURSEMENTS — Enter the total amount of all disbursements made by the labor organization during the reporting period including, for example, net payments to officers and employees, per capita tax and any other fees or assessments which the labor organization paid to any other organization, payments for administrative expenses, loans made by the labor organization, and taxes paid. Enter "0" if the labor organization made no disbursements during the reporting period.

18. PAYMENTS TO OFFICERS AND EMPLOYEES — Enter the total amount of all payments to officers and employees made by the labor organization during the reporting period. The amount should include, for example, gross salaries (before tax withholdings and other payroll deductions); lost time pay; monthly, weekly, or daily allowances; and disbursements for conducting official business of the labor organization as well as disbursements which were essentially for the personal benefit of the officer or employee. Enter "0" if the labor organization made no payments to officers or employees during the reporting period.

NOTE: *Section 503(a) of the LMRDA prohibits labor organizations from making direct or indirect loans to any officer or employee of the labor organization which results in a total indebtedness on the part of such officer or employee to the labor organization in excess of \$2,000 at any time.*

19. ADDITIONAL INFORMATION — Use Item 19 to provide additional information as indicated in Items 9, 10, 11, 20, and 21 and in Section X of these instructions. Enter the number of the item to which the information relates in the Item Number column if the software has not entered the number.

20—21. SIGNATURES — The completed Form LM-4 which is filed with OLMS must be signed by both the president and treasurer or corresponding principal officers of the labor organization. You have the option to electronically sign and submit the form. In order to complete the electronic signature option you must have purchased an electronic digital signature. This digital signature enables you to electronically sign your report so that you can submit it to OLMS. For information on obtaining a digital signature please visit <http://www.dol.gov/esa/regs/compliance/olms/digital-signatures.htm>. If the duties of the principal executive or principal financial officer are performed by an officer other than the president or treasurer, the report may be signed by the other officer. If the report is signed by

an officer other than the president or treasurer, enter the correct title in Item 20 or 21 from the drop down box, and explain in Item 19 why the president or treasurer did not sign the report. Before signing the form, enter the date the report was signed and the telephone number at which the signatories conduct official business; you do not have to report a private, unlisted telephone number.

For a form that is printed and mailed to OLMS have the officers sign it manually and mail it to the Office of Labor-Management Standards, 200 Constitution Ave., NW, Room N-5616, Washington, DC 20210-0001. Original signatures are required on the printed Form LM-4 filed with OLMS; stamped or mechanical signatures are not acceptable. If the duties of the principal executive or principal financial officer are performed by an officer other than the president or treasurer, the report may be signed by the other officer. If the report is signed by an officer other than the president or treasurer, cross out the printed title, enter the correct title in Item 20 or 21, and explain in Item 19 why the president or treasurer did not sign the report. Enter the date the report was signed and the telephone number at which the signatories conduct official business; you do not have to report a private, unlisted telephone number.

X. LABOR ORGANIZATIONS WHICH HAVE CEASED TO EXIST

If the labor organization has gone out of existence as a reporting labor organization, the last president and treasurer or the officials responsible for winding up the affairs of the labor organization must file a terminal financial report for the period from the beginning of the fiscal year to the date of termination. A terminal financial report must be filed if the labor organization has gone out of business by disbanding, merging into another organization, or being merged and consolidated with one or more labor organizations to form a new labor organization. A terminal financial report is not required if the labor organization changed its affiliation but continues to function as a separate reporting labor organization.

The terminal financial report may be filed on Form LM-4 if the labor organization filed its previous annual report on Form LM-4 and the labor organization's total annual receipts, as defined in Section II of these instructions, were less than \$10,000 for the part of the last fiscal year during which the labor organization existed. (If total annual receipts were \$10,000 or more, the labor organization must use Form LM-2 or LM-3 to file its terminal financial report as explained in Section II of these instructions.) The labor organization's terminal financial report may be filed electronically or may be printed, manually signed, and

submitted to the U.S. Department of Labor, Employment Standards Administration, Office of Labor-Management Standards, 200 Constitution Avenue, NW, Room N-5616, Washington, DC 20210-0001, within 30 days after the date of termination.

To complete a terminal report on Form LM-4, follow the instructions in Section IX and, in addition:

- Enter the date your organization ceased to exist in Item 2 after the word "Through."
- Select Item 3(b) indicating that your organization ceased to exist during the reporting period and that this is your organization's terminal Form LM-4.
- Enter "3(b)" in the Item Number column in Item 19 (Additional Information) and provide a detailed statement of the reason the labor organization ceased to exist. Also report in Item 19 plans for the disposition of the labor organization's cash and other assets, if any (for example, transfer of cash and assets to the parent body). Provide the name and address of the person or organization that will retain the records of the terminated organization. If your organization merged with another labor organization, give that organization's name, address and 6-digit file number.

Contact the nearest OLMS field office listed below if you have questions about filing a terminal report.

OLMS Field Offices

Staff is available to answer questions at OLMS offices in the following cities.

Atlanta, GA
Birmingham, AL
Boston, MA
Buffalo, NY
Chicago, IL
Cincinnati, OH
Cleveland, OH
Dallas, TX
Denver, CO
Detroit, MI
Grand Rapids, MI
Guaynabo, PR
Honolulu, HI
Houston, TX
Indianapolis, IN
Kansas City, MO
Las Vegas, NV
Los Angeles, CA
Miami, FL
Milwaukee, WI
Minneapolis, MN
Nashville, TN
New Haven, CT

New Orleans, LA
New York, NY
Newark, NJ
Philadelphia, PA
Pittsburgh, PA
St. Louis, MO
San Francisco, CA
Seattle, WA
Tampa, FL
Washington, DC

Consult local telephone directory listings under United States Government, Labor Department, Office of Labor-Management Standards, for the address and phone number of your nearest field office.