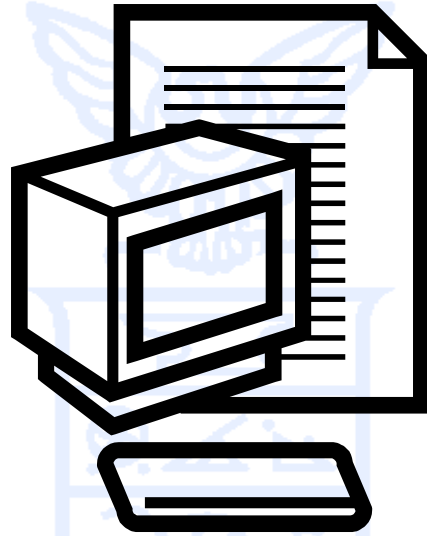


ELECTRONIC FORMS SYSTEM (EFS)

Guide to Preparing the LM-2



Office of Labor-Management Standards (OLMS)

<http://www.olms.dol.gov>

ELECTRONIC FORMS SYSTEM (EFS)

LM-2

EFS is a web-based system for completing and filing Form LM-2 Labor Organization Annual Report.

This tutorial demonstrates basic features and functionality of the EFS LM-2 form. It does not contain instructions for what information should be provided on your report.

You can download a complete set of LM-2 Instructions from:

<http://www.dol.gov/olms/regs/compliance/EFS/EFShelp.htm>

System Requirements and Settings

To access and use the EFS, OLMS recommends you use one of the following browsers:

- Microsoft Internet Explorer – Version 6 or higher
- Firefox – Version 3 or higher

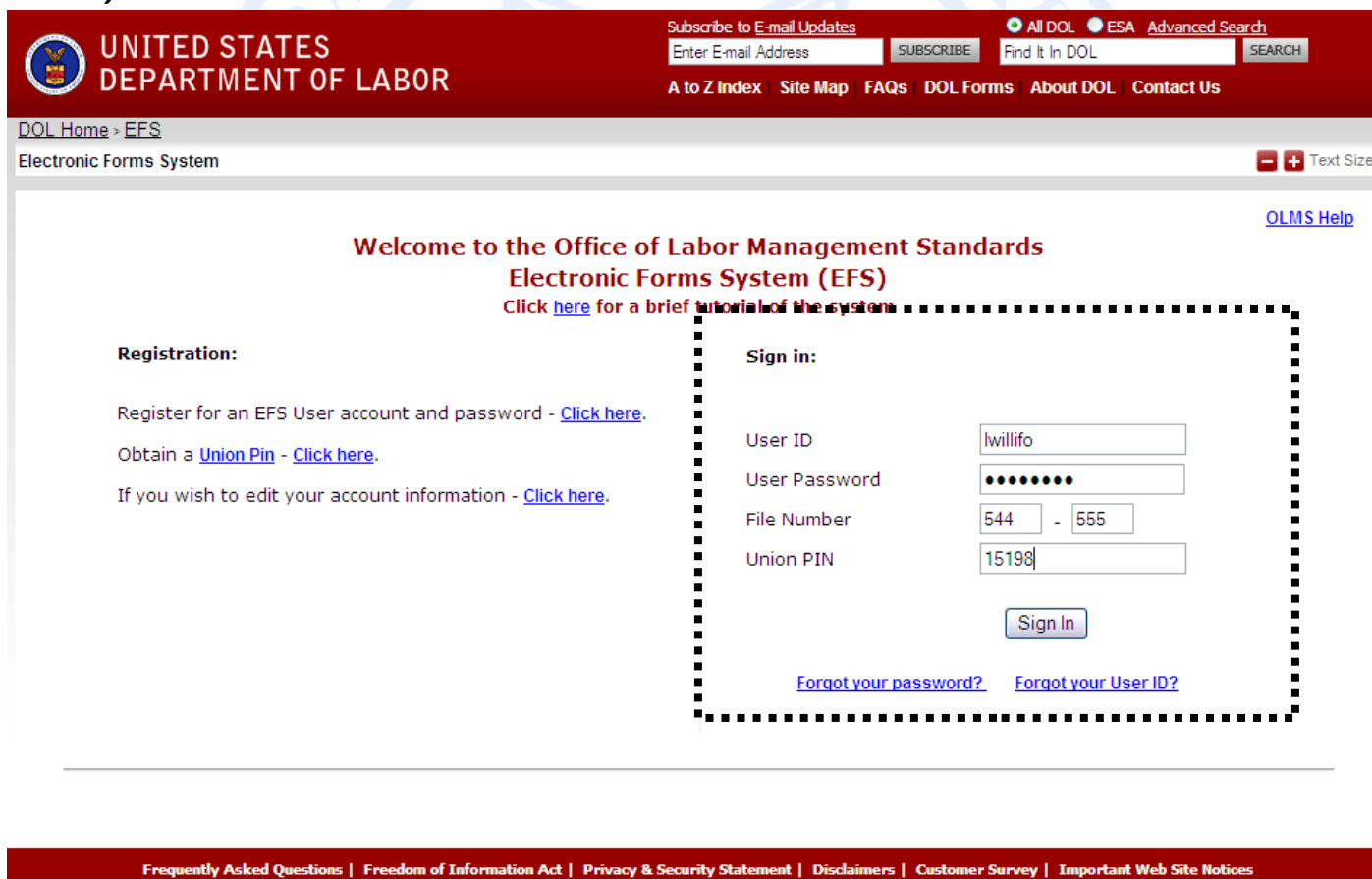
Screen Resolution:

For optimal viewing, set your screen resolution to 1280 x 1024 or greater. OLMS recommends that at a minimum you set your screen resolution to 1152 x 864 to avoid horizontal scrolling.

Accessing the System

Log into EFS using your user ID and password and the filing union's six digit file number and unique union PIN.

(Please see the tutorial on how to register if you do not have a user ID or a union PIN.)



The screenshot shows the Electronic Forms System (EFS) login page. At the top, there is a red navigation bar with the United States Department of Labor logo and name on the left. On the right, there are links for 'Subscribe to E-mail Updates' (with an input field and 'SUBSCRIBE' button), 'All DOL', 'ESA', 'Advanced Search', and 'Find It In DOL' (with an input field and 'SEARCH' button). Below this are links for 'A to Z Index', 'Site Map', 'FAQs', 'DOL Forms', 'About DOL', and 'Contact Us'. The main content area has a breadcrumb trail 'DOL Home > EFS' and 'Electronic Forms System' with a 'Text Size' control. The page title is 'Welcome to the Office of Labor Management Standards Electronic Forms System (EFS)'. Below the title is a link for 'Click here for a brief tutorial of the system'. There are two main sections: 'Registration:' and 'Sign in:'. The 'Registration:' section contains three links: 'Register for an EFS User account and password - Click here.', 'Obtain a Union Pin - Click here.', and 'If you wish to edit your account information - Click here.'. The 'Sign in:' section contains a form with four fields: 'User ID' (with 'lwillifo' entered), 'User Password' (with masked characters), 'File Number' (with '544' and '555' in adjacent boxes), and 'Union PIN' (with '15198' entered). A 'Sign In' button is below the fields. At the bottom of the sign-in section are links for 'Forgot your password?' and 'Forgot your User ID?'. A footer bar at the very bottom contains links for 'Frequently Asked Questions', 'Freedom of Information Act', 'Privacy & Security Statement', 'Disclaimers', 'Customer Survey', and 'Important Web Site Notices'.

Select one of the options displayed on the screen.

(Please note that the only forms that you can amend in EFS are ones that were filed using EFS.)

The screenshot shows a web interface for the Electronic Forms System (EFS). At the top right is a [Logout](#) link. The main heading is "What would you like to do?" with three radio button options: "Continue to work on forms in progress", "Start a new form" (which is selected), and "Amend an already submitted form". Below this is a section titled "New Form" containing a text box with the message: "The Electronic Forms System customizes the LM-2 with your Union's information." Underneath are several input fields: "Fiscal Year Selected" (dropdown menu showing 2010), "Form Selected" (dropdown menu showing LM-2), and a section titled "Period Covered" with "Begin Date" (text box showing 01/01/2010) and "End Date" (text box showing 12/31/2010). At the bottom of this section is a "Get Form" button. A dashed black box with a red border highlights the "Begin Date" and "End Date" fields, with a red arrow pointing to them from a text box on the right that reads: "You must change the 'period covered' dates before obtaining the form".

Navigation

You can easily move through the form by using the navigation links to the left to go directly to a page or by scrolling through pages using the arrows at the top.

Navigation Links (Left): PAGE 1, PAGE 2, STMT A, STMT B, SCH 1, SCH 2, SCH 3, SCH 4, SCH 5, SCH 6, SCH 7, SCH 8, SCH 9, SCH 10, SCH 11, SCH 12, SCH 13, SUMMARY, SCH 14, SCH 15, SCH 16, SCH 17, SCH 18, SCH 19, SCH 20, ADDNL INFO, VALIDATION SUMMARY

Form Header: U.S. Department of Labor, Office of Labor-Management Standards, Washington, DC 20210. **FORM LM-2 LABOR ORGANIZATION ANNUAL REPORT**. Form Approved Office of Management and Budget No. 1215-0188 Expires: 09-11-2011.

Navigation Buttons (Top): Save, Import, Add Attachments, Validate, Submit, Help, Print

Form Content:

This report is mandatory under P.L. 86-257, as amended. Failure to comply may result in criminal prosecution, fines, or civil penalties as provided by 29 U.S.C. 439 or 440.

READ THE INSTRUCTIONS CAREFULLY BEFORE PREPARING THIS REPORT.

For Official Use Only E	1. FILE NUMBER 544-555	2. PERIOD COVERED MO DAY YEAR From 01/01/2010 Through 12/31/2010	3. (a) AMENDED - If this is an amended report, check here: <input type="checkbox"/> (b) HARDSHIP - If filing under the hardship procedures, check here: <input type="checkbox"/> (c) TERMINAL - If This is a terminal report, check here: <input type="checkbox"/>
	4. AFFILIATION OR ORGANIZATION NAME FACTORY WORKERS	5. DESIGNATION (Local, Lodge, etc.)	6. DESIGNATION NUMBER
7. UNIT NAME (if any) PITTSBURGH REGION		8. MAILING ADDRESS (Type or print in capital letters) First Name: JOHN, Last Name: SMITH P.O. Box - Building and Room Number: ROOM 1A Number and Street: 1234 MAIN STREET City: PITTSBURGH State: PA, ZIP Code + 4: 54321-1234	

9. Are your organization's records kept at its mailing address? (If "No," provide address in Item 69.) Yes No

Each of the undersigned, duly authorized officers of the above labor organization, declares, under penalty of perjury and other applicable penalties of law, that all of the information submitted in this report (including information contained in any accompanying documents) has been examined by the signatory and is, to the best of the undersigned individual's knowledge and belief, true, correct and complete (See Section V on penalties in the instructions.)

70. SIGNED: [Signature] PRESIDENT (If other title, see instructions) 71. SIGNED: [Signature] TREASURER (If other title, see instructions)

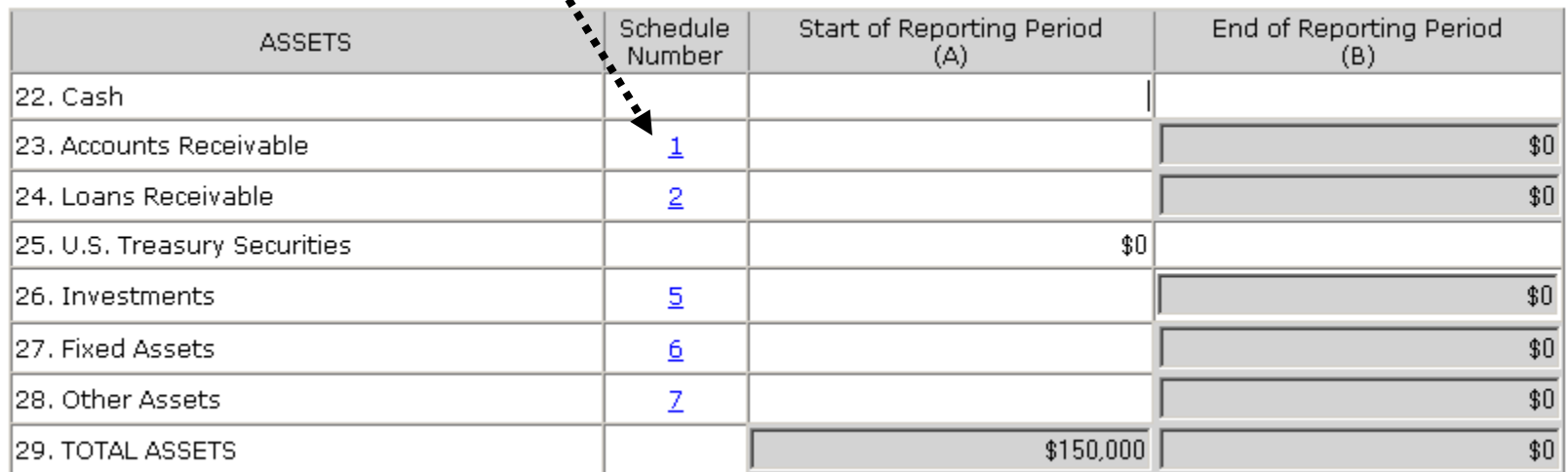
Date: [Date] Telephone Number: [Number] Date: [Date] Telephone Number: [Number]

[Add Additional Signatures](#)

Navigation

There are links throughout the form to take you to other parts of the form.

For example, the statement totals have links to their corresponding schedules.



ASSETS	Schedule Number	Start of Reporting Period (A)	End of Reporting Period (B)
22. Cash			
23. Accounts Receivable	1		\$0
24. Loans Receivable	2		\$0
25. U.S. Treasury Securities		\$0	
26. Investments	5		\$0
27. Fixed Assets	6		\$0
28. Other Assets	7		\$0
29. TOTAL ASSETS		\$150,000	\$0

Getting Help Within the Form

The form has several built-in help functions.

Mouse-over text that displays information on what to report or how to enter data into a field is available on many items.

10. During the reporting period did the labor organization create or participate in the administration of a trust or other fund or organization, as defined in the instructions, which is a trust or other fund or organization (1) which was created or established by a labor organization, or one or more of the trustees or one or more members of the governing body of which is selected or appointed by a labor organization, and (2) a primary purpose of which is to provide benefits for the members of such labor organization or their beneficiaries.

Yes No

19. What is the date of the labor organization's next regular election of officers?

12/2010

MM/YYYY

20. How many members did the labor organization have at the end of the reporting period?(Total from the 'Members' row of Schedule 13)

The system enters the Total from Schedule 13

Getting Help Within the Form

Click the Help link at the top of each page to open the form instructions for the current page in a new window.

EF Home > LM2 Home Logout

Electronic Filing System

[Save & Calculate](#) [Import](#) [Add Attachments](#) [Validate](#) **Help** [Print](#)

COMPLETE ITEMS 10 THROUGH 21 FILE NUMBER: 544-555

U.S. Department of Labor — Office of Labor-Management Standards (OLMS) LM-2 Instructions - Microsoft Internet Explorer

Address: <http://www.dol.gov/olms/regs/compliance/efs/LM2page2.htm>

UNITED STATES DEPARTMENT OF LABOR

Office of Labor-Management Standards

[DOL Home](#) > [OLMS](#) > LM-2 Instructions

[Compliance Assistance](#)
[Regulatory Library](#)
[News Room](#)
[About OLMS](#)
[Contact Us](#)

Office of Labor-Management Standards (OLMS)

[< Page 1](#) [Statement A >](#)

INFORMATION ITEMS 10-21

Answer Items 10 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.

10. TRUSTS OR FUNDS — Answer "Yes" to Item 10, if the labor organization has an interest in a trust as defined in 29 U.S.C. 402(l) (see [Section X](#) of the Form LM-2 Instructions). Provide in Item 69 (Additional Information) the full name, address, and purpose of each trust. Also include in Item 69 the fiscal year ending date for any trust for which a Form T-1 is filed if the trust's fiscal year is different from that of the labor organization. If no Form T-1 is required to be filed on the trust because (1) the trust had annual receipts of less than \$250,000 during the trust's most recent fiscal year or (2) the labor organization's financial contribution to the trust or the contribution made on the labor organization's behalf, or as a result of a negotiated agreement to which the labor organization is a party, is less than \$10,000, the labor organization should also report the amount of the contribution in Item 69 and, if the contribution was made by the labor organization itself, in the appropriate disbursement item in Statement B. Additionally, if no Form T-1 is filed because financial information is already available as a result of the disclosure requirements of another Federal statute, list the name of any government agency, such as the Employee Benefits Security Administration (EBSA) of the Department of Labor, with which the trust files a publicly available report, and the relevant file number of the trust, or otherwise indicate where the relevant report may be viewed. See Instructions for Form T-1, Trust Annual Report, for guidance on reporting the assets, liabilities, receipts, disbursements, and other information about these entities.

TABLE OF CONTENTS:

- PAGE 1
- PAGE 2
- STMT A
- STMT B
- SCH 1
- SCH 2
- SCH 3
- SCH 4
- SCH 5
- SCH 6
- SCH 7
- SCH 8
- SCH 9
- SCH 10
- SCH 11
- SCH 12
- SCH 13
- SUMMARY
- SCH 14
- SCH 15
- SCH 16
- SCH 17
- SCH 18
- SCH 19
- SCH 20
- ADDNL INFO
- VALIDATION

If the answer to any of

Menu Items

The menu across the top of the form contains the following items:

Save & Calculate

Import

Add Attachments



Validate

Help

Print

1. **Save and Calculate** – Click this item to save the current page and perform all mathematical calculations. Calculations are not performed automatically because doing so would dramatically reduce the speed of the application. It is important to click Save and Calculate at regular intervals when entering data in the form. If you do not save, you will be prompted to do so when you navigate away from a page.
2. **Import** – Click this item to open the Import page for importing schedule data. You can import into any schedule by clicking this link. You do not need to have a schedule open to import data for its completion.
3. **Add Attachments** – Click this item to open the Add Attachments page where supplemental information (like a constitution and bylaws or audit report) can be uploaded. The uploaded data can then be submitted with the form.
4. **Validate** – Click this item to run the form validation routine, which checks the form for missing data. Each page has its own set of validations, and you will be prompted to fix these items before leaving the page if you wish. All validations must be satisfied before the form can be signed and submitted.
5. **Help** – Click this item to take you to page-specific instructions for completing the form. You can navigate through the instructions page by page, or download/print a copy from our website at: <http://www.dol.gov/olms/regs/compliance/EFS/EFShelp.htm>.
6. **Print** – Click this item to open a facsimile of the electronically completed LM-2. You can save a copy of this report to your computer and share it with others who may need to prepare or review the document. You may save a copy of the final signed report prior to submission.

Additional Information

Throughout the form, there are places where the system will prompt you to enter additional information. You have the option to check a box to enter the information later, and the Additional Information prompt will remain red to remind you that you will need to enter additional information before submitting your report.

To go back and enter the additional information, double-click on the **AI** icon and enter the additional information. The prompt will turn green, indicating that additional information has been entered.

The Additional Information Summary can be found in the left navigation pane.

Additional Information - Trust or Fund

Please provide the full name, address, and purpose of each trust. Also include the fiscal year ending date for any trust for which a Form T-1 is filed if the trust's fiscal year is different from that of the labor organization. If no form T-1 is required to be filed on the trust, the labor organization should also report amount of contribution and, if the contribution was made by the labor organization itself, in appropriate disbursement item in statement B. Additionally if no form T-1 is filed because financial information is already available as result of disclosure requirements of another Federal statute, list the name of any government agency with which the trust files publicly available report, and the relevant file number of the trust, or otherwise indicate where relevant report may be viewed.

Please Note: Once you begin entering information, you must press SAVE or ENTER LATER button to exit the Additional Information data entry process.

FWC, INC
555 Main Street

Yes **AI** ← Additional Information entered
 No

Yes ***AI** ← Additional Information needs
 No to be entered

Additional Information

SCH 18

SCH 19

SCH 20

ADDNL INFO

VALIDATION
SUMMARY

Click the ADDNL INFO link in the left navigation pane to display the Additional Information Summary page.

To enter any other additional information required by the form instructions, click the General Information link.

General Information

Save & Calculate

Import

Add

Validate

Print

69.ADDITIONAL INFORMATION SUMMARY

FILE NUMBER:544-555

1Question 10: FWC, INC
555 Main Street

To go to the item, click on the blue additional information text.

69.ADDITIONAL INFORMATION SUMMARY

1Question 10: FWC, INC
555 Main Street

Entering Data into the Form

There are two ways to enter schedule data in the form: manually entering data and importing data.

Manual entry may require you to add more rows to a schedule. A blank schedule in EFS has 10 rows. If you need more than 10 rows, click the “Add” button located at the top of each schedule. This will add an additional 10 rows.

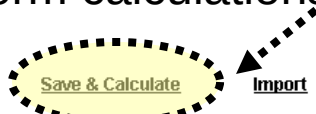
[Save & Calculate](#) [Import](#) [Add Attachments](#) [Validate](#) [Help](#) [Print](#)

SCHEDULE 1 - ACCOUNTS RECEIVABLE AGING SCHEDULE FILE NUMBER: 544-555

	Entity or Individual Name (A)	Total Account Receivable (B)	90-180 Days Past Due (C)	180+ Days Past Due (D)	Liquidated Account Receivable (E)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
Total of all itemized accounts receivable					
Total from all other accounts receivable					
Totals (Total of Column(B) will be automatically entered in Item 23, Column (B))					

Entering Data into the Form

After entering data in a schedule, click the Save & Calculate link to perform calculations.



[Save & Calculate](#) [Import](#) [Add Attachments](#) [Validate](#) [Help](#) [Print](#)

SCHEDULE 1 - ACCOUNTS RECEIVABLE AGING SCHEDULE [Add Accounts Receivable](#) FILE NUMBER: 544-555

Entity or Individual Name (A)	Total Account Receivable (B)	90-180 Days Past Due (C)	180+ Days Past Due (D)	Liquidated Account Receivable (E)
1 K. Thomas	\$1,000			
2				
3				
4				
5				
6				
7				
8				
9				
10				
Total of all itemized accounts receivable				
Total from all other accounts receivable				
Totals (Total of Column(B) will be automatically entered in Item 23, Column (B))				

(A)	(B)
1 K. Thomas	\$1,000
2	
3	
4	
5	
6	
7	

The calculated totals will display in the Totals fields:

10		
Total of all itemized accounts receivable	\$1,000	
Total from all other accounts receivable		
Totals (Total of Column(B) will be automatically entered in Item 23, Column (B))	\$1,000	

Entering Data into the Form

The schedule data carries forward to the statements.

ASSETS	Schedule Number	Start of Reporting Period (A)	End of Reporting Period (B)
22. Cash		AI	
23. Accounts Receivable	<u>1</u>		\$1,000
24. Loans Receivable	<u>2</u>		\$0
25. U.S. Treasury Securities		\$0	
26. Investments	<u>5</u>		\$0
27. Fixed Assets	<u>6</u>		\$0
28. Other Assets	<u>7</u>		\$0
29. TOTAL ASSETS		\$0	\$1,000



Importing Data into the Form

To import data into the form, click the Import link on the top menu bar.



Select the schedule from the dropdown menu. Schedules 14-19 require two import files: one for master records and one for detail records.

IMPORT SCHEDULES

Select Source Of Import Data

Select Schedule

Select Import File

Select Detail Import File

A file in CVS or XML format is required to import data. These are the same formats used in the previous Form LM-2 system. For detailed information on creating import files, download the Data Specification Document found on the OLMS website at:

<http://www.dol.gov/olms/regs/compliance/dsd.htm>

Importing Data into the Form

Click Browse to select the file to be imported.

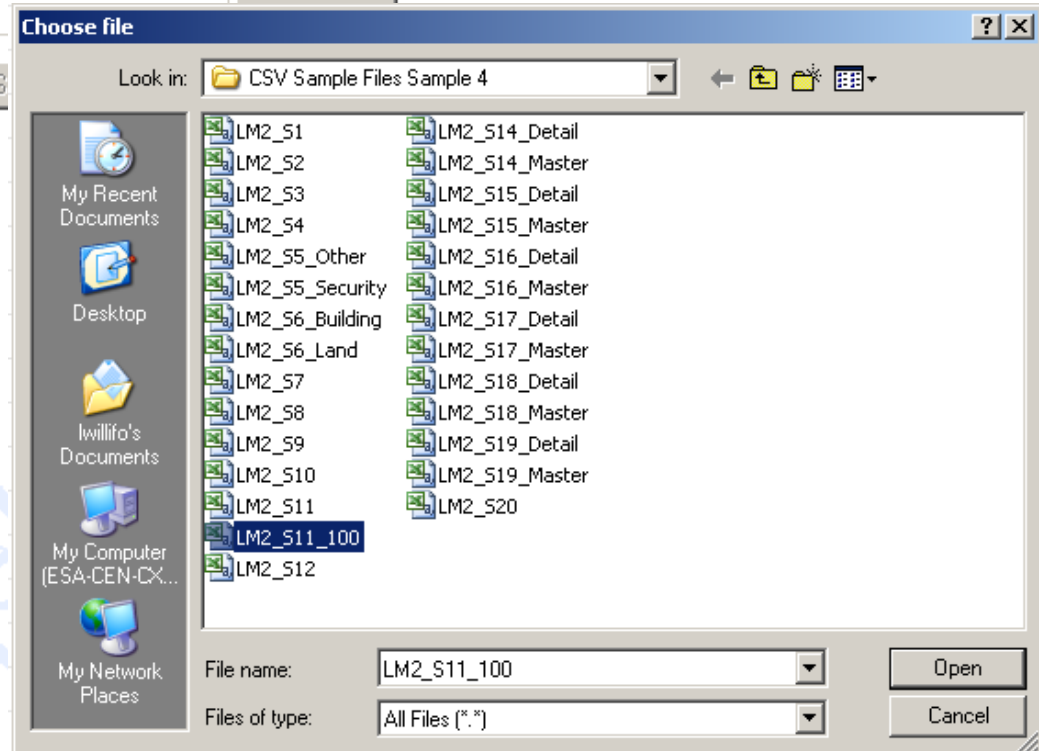
IMPORT SCHEDULES

Select Source Of Import Data

Select Schedule

Select Import File

Select Detail Import File

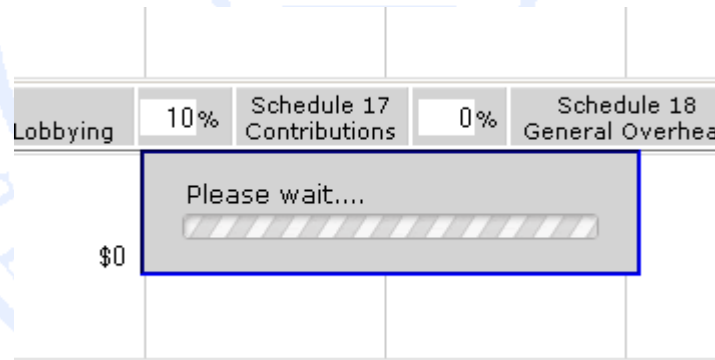


Importing Data into the Form

Click Submit to import the data file. If the import is successful, the data will display in the schedule. Click the **Save & Calculate** link before moving to the next schedule.

Note:

Large import files will import quickly, but saving the imported files to the database will take some time. An hourglass icon or the “Please wait” indicator bar shown below will let you know the system is working to save the data. Please be patient when working with large amounts of data.



The screenshot shows a table with four columns. The first column is labeled 'Lobbying' and contains the value '10%'. The second column is labeled 'Schedule 17 Contributions' and contains the value '0%'. The third column is labeled 'Schedule 18 General Overhea' and is partially obscured. A blue-bordered box with a hatched background and the text 'Please wait....' is overlaid on the table, indicating a processing delay. The value '\$0' is visible in the first column below the indicator bar.

Lobbying	10%	Schedule 17 Contributions	0%	Schedule 18 General Overhea
\$0	Please wait....			

Importing Data into the Form

If any formatting problems are found in the data file during import, a list of errors needing correction will appear.

The import operation failed to complete. Import file has following errors.

Source Of Import
Data: CSV
Selected Schedule: officerDisbursements
Import File: Y:\E.LORS UAT\EFS UAT\GROUP 4\CSV SAMPLE FILES SAMPLE 4 2-16-10\CSV SAMPLE FILES SAMPLE 4
\LM2_S11_ERROR.CSV

Error/Warning Messages

```
Error:line 2:column5:Field 'status' is not a valid officerStatus.  
Error:line 7:column3:The required field 'last' was not provided.  
Processed 99 input lines.  
2 errors, 0 warnings.
```

You can save and print the error report to help with the correction process.

All errors must be corrected before the file can be imported.

The Data Specification Document located on the OLMS website gives detailed guidance on the required data schema.

Save Print

Attachments: Attaching Supplemental Data

As with the previous forms system, EFS allows you to attach data, such as constitutions and bylaws, that may be required to be submitted with the report.

To begin the process of adding an attachment, click the Add Attachments link on the top menu bar.

[Add Attachments](#)

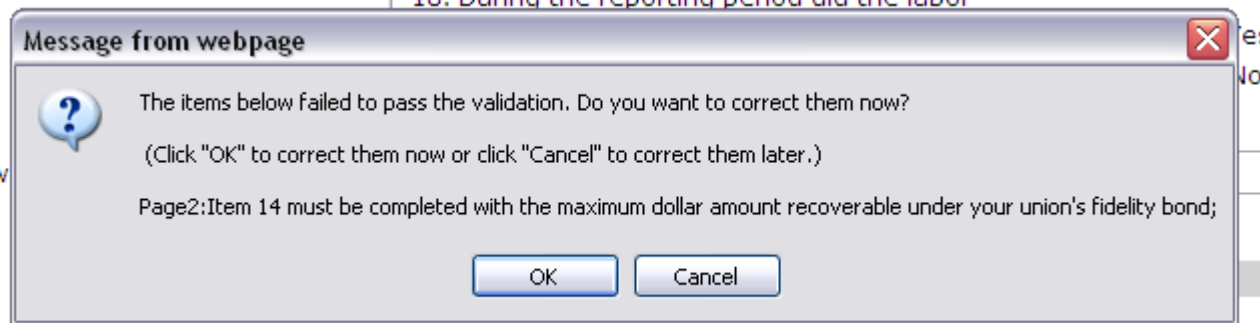
Note: While the system does not prevent them from being uploaded, certain file formats cannot be read by our system. The following file formats **can** be read:

- Adobe PDF
- Microsoft Word
- Microsoft Excel
- Rich Text Format
- HTML
- Standard Picture formats JPEG, BMP, GIF
- Text files

Validation

There are two types of validations built into the form to help ensure that the correct data is being entered into the form: Page Level Validations and Form Level Validations.

Page Level Validations occur before you navigate away from a page. A pop up message will alert you of items that must be corrected before the form can be signed and submitted.

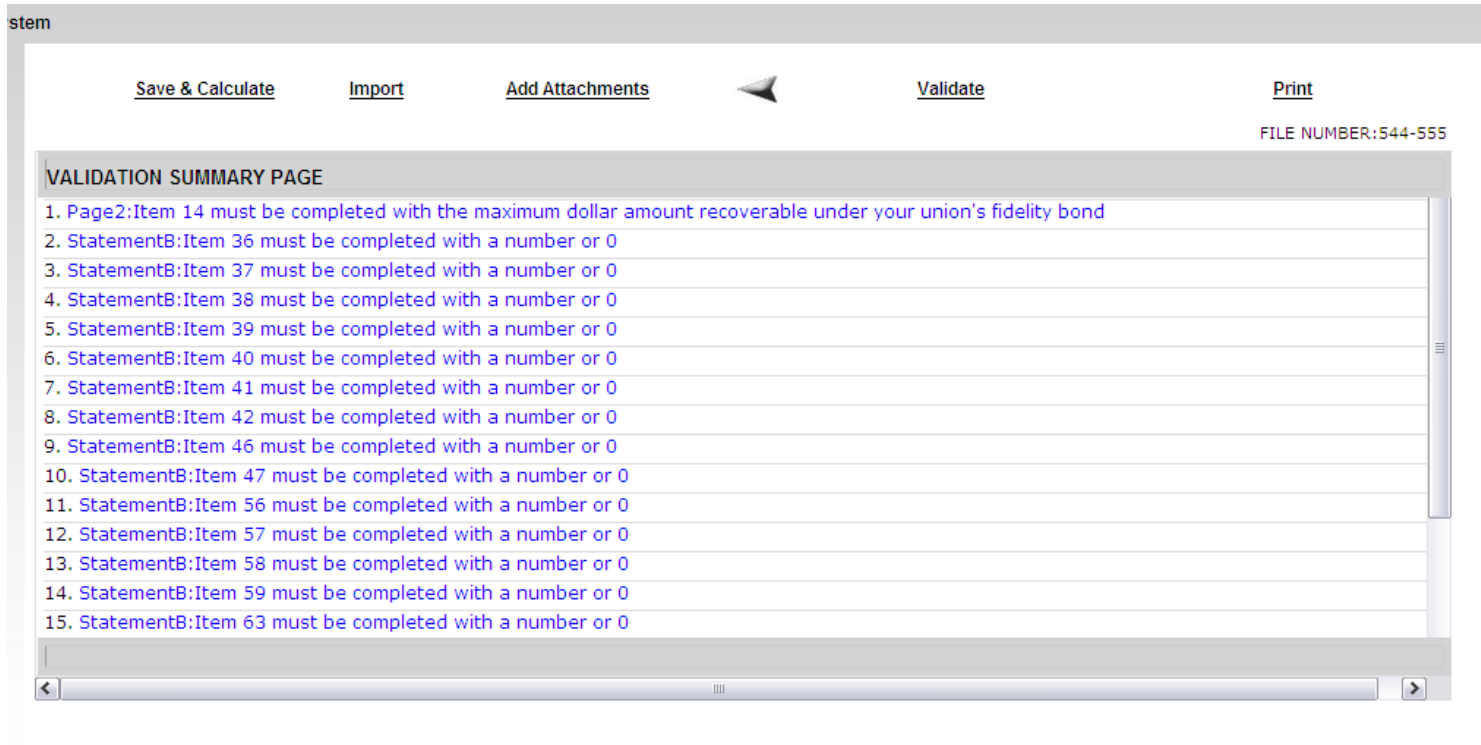


If you click **OK** you can correct the item before leaving the page.

If you click **Cancel**, you can correct the item later. You will be prompted to make the correction during form validation.

Validation

Form Level Validations occur as a final check before the form can be submitted. You must click the Validate link on the top menu bar.

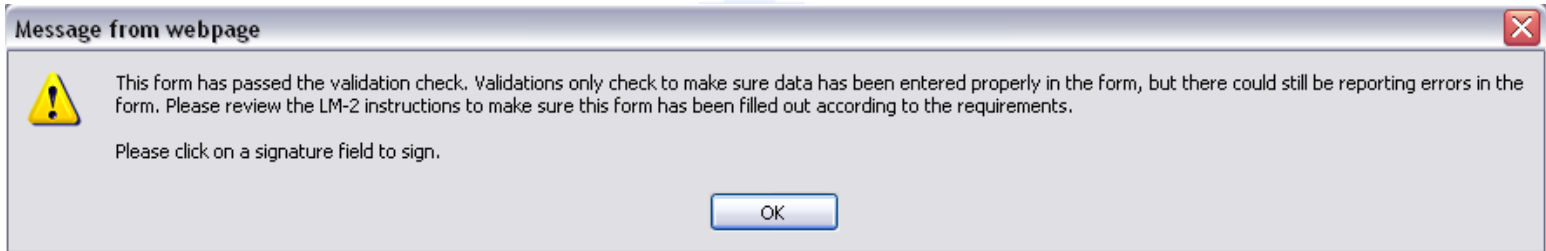


The system will open the Validation Summary Page containing a list of items that must be corrected.

You can click on each item and be taken to the page where the item can be corrected. For more information on what should be provided for these items, consult the form instructions.

Signing the Form

Once all of the validation items have been corrected, the form is ready to be signed.



The signature blocks will turn red, indicating the form can be signed.

Each of the undersigned, duly authorized officers of the above labor organization, declares, under penalty of perjury and other applicable penalties of law, that all of the information submitted in this report (including information contained in any accompanying documents) has been examined by the signatory and is, to the best of the undersigned individual's knowledge and belief, true, correct and complete (See Section V on penalties in the instructions.)

70. SIGNED:	Click Here to Sign	PRESIDENT	71. SIGNED:	Click Here to Sign	TREASURER		
		(If other title, see instructions)			(If other title, see instructions)		
Date:	<input type="text"/>	Telephone Number:	<input type="text"/>	Date:	<input type="text"/>	Telephone Number:	<input type="text"/>

Note: All officers who must sign the form must have established user accounts and must log into EFS with their account information to sign the form.

Signing the Form



You must re-enter your password to 'sign' the form. By doing so, you are legally attesting that you are the person identified by name in the signature block and a duly authorized officer of the union.

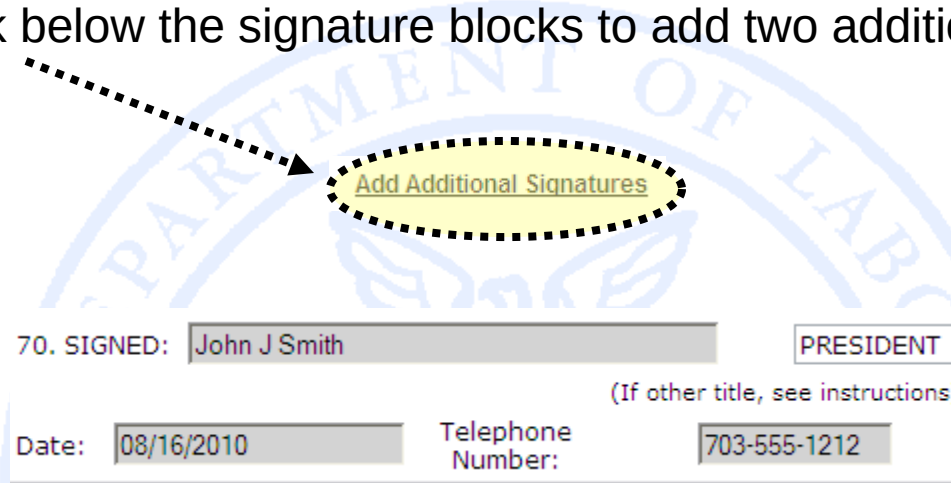
President's Signature

By entering my name and password below, I attest that I am **John J Smith**, a duly authorized officer of the above labor organization, and declare, under penalty of perjury and other applicable penalties of law, that all of the information submitted in this report (including the information contained in any attached documents) has been examined by me and is, to the best of my knowledge and belief, true, correct, and complete.

First Name	<input type="text" value="John"/>
Middle Initial	<input type="text" value="J"/>
Last Name	<input type="text" value="Smith"/>
Date	<input type="text" value="08/16/2010"/>
Password	<input type="password" value="••••••••"/>
Phone Number	<input type="text" value="7035551212"/>

Signing the Form

A minimum of two signatures are required to submit the report. If there is a need to apply more signatures on the form, click the Add Additional Signatures link below the signature blocks to add two additional signature blocks.



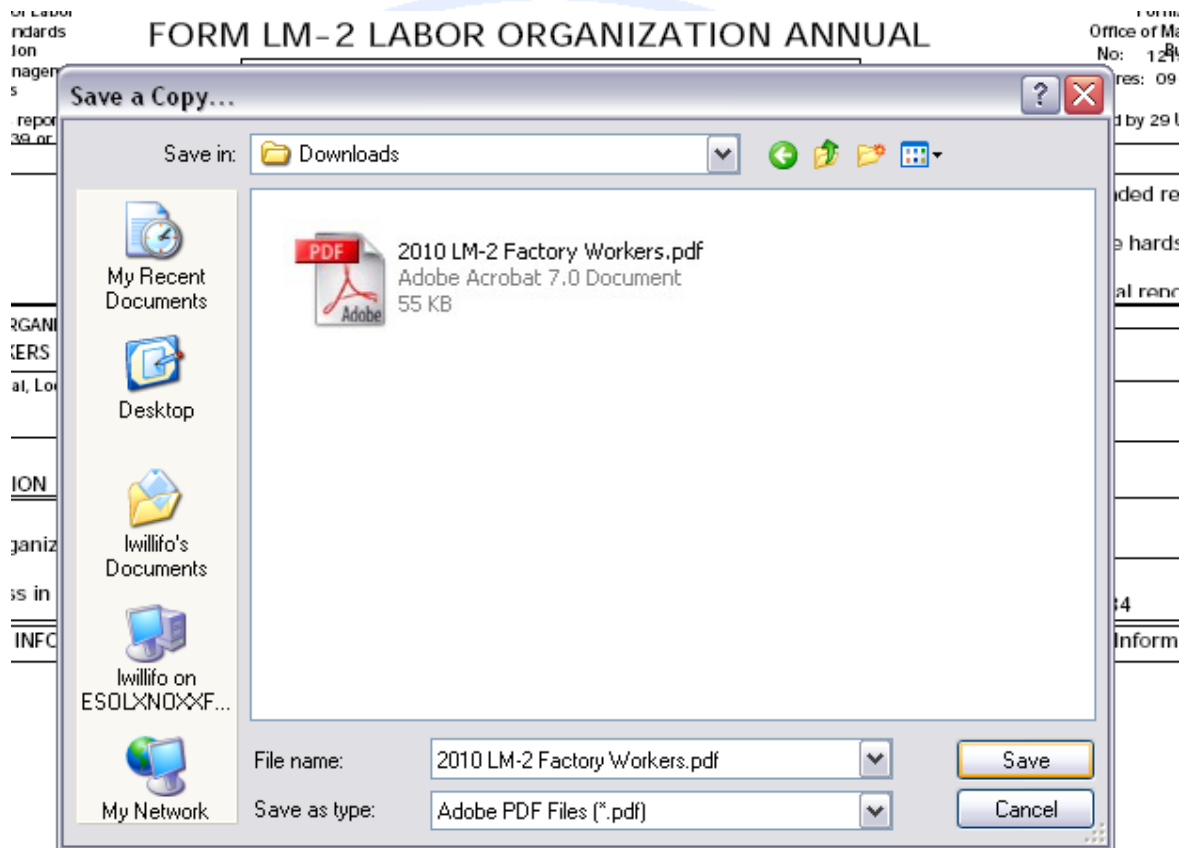
The screenshot shows a form with a large, faint watermark of the Department of Labor seal in the background. A dashed arrow points from the text above to a yellow oval containing the text "Add Additional Signatures". Below this, the form contains the following fields:

70. SIGNED:	<input type="text" value="John J Smith"/>	<input type="text" value="PRESIDENT"/>
	(If other title, see instructions)	
Date:	<input type="text" value="08/16/2010"/>	Telephone Number: <input type="text" value="703-555-1212"/>

Once the report has been signed, if any changes are made to any fields on the form, the signatures will be removed and the form must be validated and signed again.

Save a Signed Copy

Click the Print item and click File → Save As to save a signed copy of the report as a PDF to your computer. Do this before submitting the report.



Note: You can obtain a copy of the submitted report from the Online Public Disclosure site. Please see the next section for information on this.

Submitting the Form

Once the signatures have been applied, the form can be submitted.

Click the Submit button from the top menu bar. Once the form has been processed (this may take a few minutes) a confirmation message will display:

Submit

Logout

Your LM-2 Form has been successfully accepted for processing.
Your confirmation number is: 544555-400100-20100816120314
Please make a note of this number for your records.

To view your submitted LM-2 report, visit the OLMS Online Public Disclosure Room
OLMS Online Public Disclosure Room link:
<http://www.dol.gov/olms/regs/compliance/rrlo/lmrda.htm>

You can print this message by going to File → Print, or simply copy and paste the text from the page into an email or word processing document.

You should now be able to view your submitted report in the Online Public Disclosure Room, by using the link shown above.

Troubleshooting

During peak filing periods, you may experience a slowdown in saving and validating the report.

During these busy periods, you may see an error that looks like this:



Please wait a few minutes and try again. However, if you continue to experience the problem, please contact our technical support desk. See the next page for information on how to get help.

Getting Help

**If you experience difficulty using EFS, please contact
OLMS Form Technical Support toll-free at:
1-866-401-1109**

This PowerPoint presentation and other information regarding EFS can be found on our website at the following URL:

<http://www.dol.gov/olms/regs/compliance/efs/efspreview.htm>

If you have additional questions or comments please contact OLMS:
E-mail OLMS at olms-public@dol.gov
or contact your local OLMS District Office