CHAPTER 20

CHAPTER REPORTS

One of the most challenging, important and frequently overlooked aspects of managing a chapter is the performance of a wide range of mandatory, administrative tasks. For example, annually, each chapter, as part of the larger national Labor Union, is required by law to report to the Department of Labor regarding the chapter's financial transactions and administrative structure. Moreover, in order to effectively and efficiently service its national membership, NTEU requires the support of its chapters in processing internal Union forms and other correspondence. In addition, the NTEU National Constitution requires that each chapter conduct an audit for verification and proper documentation of income and expenses.

I. Department Of Labor Reports

In 1959, Congress passed the Labor-Management Reporting and Disclosure Act of 1959 (LMRDA), 29 USC Section 401. On its face, this law was enacted to provide for the "reporting and disclosure of certain financial transactions and administrative practices of labor organizations, to provide standards with respect to the election of officers of labor organizations, and for other purposes." 29 U.S.C. Section 401(b). In reality, the law was a result of an attack on organized labor on the basis of a relatively few instances of financial irregularities and undemocratic election procedures which had been identified as the result of a series of politically motivated investigations.

The LMRDA does not explicitly govern labor unions representing federal employees. Its requirements, however, were extended to federal unions with the passage of the Civil Service Reform Act (CSRA). Title 5, Section 7120 of the CSRA prescribes standards of conduct, which include the requirement that federal employee unions file "financial and other reports." These requirements are detailed at 29 CFR Sections 208.3, 402, and 403. As a result, there are two types of reports (initial reports: LM-1 and annual reports: LM-3 and LM-4), which chapters are required to submit to the Department of Labor's Office of Labor-Management Standards (OLMS).

A. Initial Reports

1. LM-1

According to both the LMRDA and CSRA, each chapter must adopt a local constitution and by-laws. The chapter must submit two copies of each to the OLMS, along with a report providing certain information related to the structure, practices and procedures of the chapter, as required by the LM-1 Report. Form LM-1 can be obtained from OLMS area offices. (See listings at pp. 2006-2012)

a). Due Date: Within 90 days after the chapter has received its charter from the NTEU National Office and, therefore, has become subject to the LMRDA and CSRA.

b). Item By Item Information To Be Included On LM-1

(1) Nature of Membership: Federal Government Employees.

(2) Name of Labor Organization: National Treasury Employees Union, Chapter ______.

(3) Organization's Fiscal Year: In adopting the chapter's by-laws, the chapter should determine its fiscal year. It is free to do so as it sees fit, as long as it covers a full calendar year. The National Union's fiscal year begins on October 1st and ends on September 30th.

(4) File number: Leave this blank. OLMS will assign each chapter a 6-digit number. This number should be listed on all subsequent reports and correspondence with OLMS.

(5) Affiliation: National Treasury Employees Union.

(6) Designation: Write in "chapter."

(7) Designation number: List the chapter's number designated by NTEU. For example, the OCC Chapter based in the Central Region would enter the number "300."

(8) City, county, and state where chartered to operate.

(9) Mailing address.

(10) Location at which records referenced in report can be verified.

(11) Level of labor organization: Each chapter is equivalent to a "local."

(12) Expected annual receipts: Check the appropriate box.

(13) Present officers: Enter the names and their titles.

(14) Next regular election: Enter appropriate month and year.

(15) Additional information: Use as required by previous items.

(16) Fees and dues: List the biweekly dues; at present, NTEU has no initiation fee.

(17) Constitution and by-laws: Submit two copies of the chapter's constitution and by-laws.

(18) By-law provisions and procedures: As a federal sector union, the chapter is not required to fill this out.

c). Signatures Required: The president and secretary (or corresponding principal officers) must sign the LM-1 report.

d). Where Mailed: U.S. Department of Labor, Office of Labor Management Standards, 200 Constitution Ave, N.W., Washington, DC 20210.

e). Copies: Submit an original and two copies.

f). Unavailable Information: If the chapter is unable to supply any of the information required by the LM-1, it should attach an explanatory statement.

B. LM-2, LM-3 and LM-4 Annual Financial Reports

In November 2003, the Department of Labor issued final regulations, which would have a major impact on record keeping and reporting requirements for Labor Unions with annual receipts of $250,000 or more.

The changes were to apply to the submission of LM-2 Reports for fiscal years beginning on January 1, 2004 and later. Another effect of the new regulations was the increase in the threshold for filing the more complicated Form LM-2 from $200,000 to $250,000 in total annual reports.

On November 26, 2003, a Motion for Preliminary Injunction was filed by the AFL-CIO for judicial review of the final DOL reporting regulation AFL-CIO v. Chau. On December 31, 2003, the U.S. District Court for the District of Columbia granted a one-year postponement of the effective date of the rule to January 1, 2005. The LM-2 reporting applies to the NTEU National Office.

Form LM-3 is to be filed by those Chapters with less than $200,000 in total annual receipts ($250,000 after January 2005). The information to be reported on the four (4) page Form LM-3 includes:

- Whether the Chapter has any subsidiary organizations
- Whether the Chapter has a PAC
- Whether the Chapter discovered any loss or shortage of funds

- Number of members
- Rates, dues and fees
- Payments to officers
- 6 asset categories and 4 liability categories
- 6 receipt categories
- 10 disbursement categories

The Form LM-4 is an abbreviated 2 page annual report that is filed by chapters with less than $10,000 in total annual receipts. There are 13 information and 5 financial items to be completed on Form LM-4. The information to be reported includes:

- Whether the Chapter changed its rate of dues and fees
- Whether the Chapter discovered any loss or shortage of funds
- Number of members
- Total value of assets
- Total liabilities
- Total receipts
- Total disbursements
- Total amount of payments to officers and employees

A copy of Forms LM-3 and LM-4 are found in the Appendix and can be downloaded off the Department of Labor website www.olms.dol.gov. Both the LM-3 and LM-4 must comply with the following:

1. Due Date: Within 90 days after the end of the chapter's fiscal year. However, the first financial report may cover a period of time shorter than a full year. It should cover the period from the date the chapter came into existence (i.e., was chartered) through the end of its established fiscal year.

2. Signatures Required: The president and treasurer (or corresponding principal officers) of the chapter must sign the LM-3 and LM-4.

3. How Submitted: Copies can be mailed to the U.S. Department of Labor, Employment Standards Administration, Office of Labor Management Standards, 200 Constitution Avenue, N.W., Washington, DC 20210. In addition, software is now available off the Department of Labor website, to complete forms LM-3 and LM-4 electronically. www.dol.gov/esa/olms-org/htm or www.olms.dol.gov.

4. Copies: Submit an original and 2 copies to OLMS. Also, send a copy to the NTEU National office and keep a copy for your records.

5. Unavailable Information: If the chapter is unable to supply any of the information required, the chapter should attach an explanatory statement.

C. General Information Regarding All Department Of Labor Reports

1. Reports As Public Information

Please note that all reports are public information. The Secretary of Labor may publish any information or data, which he obtains from reports submitted under the reporting provisions of the law. Many reports filed since 2000 can be viewed on line via the DOL website.

Any person may examine or purchase copies of such reports. All reports filed with the Secretary are available at OLMS national office in Washington, DC. Each area office of the Office of Labor Management Standards (OLMS) has duplicate reports for all reporting individuals and organizations within its geographic jurisdiction. In fact, through each OLMS area offices you can:

a). inspect reports, upon request; and

b). obtain copies of such reports, upon request.

The Secretary may use, for statistical and research purposes, any information and data included in the reports.

2. Responsibility For Accuracy Of Reports

The responsibility associated with filling out these reports should not be taken lightly. Every chapter officer who is required to sign an LM-3 or LM-4 report is personally responsible for the completion and accuracy of the report. A responsible officer is subject to criminal penalties for failing to file a required report or for knowingly submitting false information.

3. Maintenance Of Records

It is imperative that each chapter maintains those records, which form the basis for the information contained in the financial reports. This includes those records necessary to verify, explain, or clarify the reports, and shall include vouchers, worksheets, receipts, and applicable resolutions. The chapter must maintain these records for not less than five years after filing the LM-1, LM-3, and LM-4 to which they refer.

4. Disclosure To Chapter Members

Each chapter has a duty to make available to its members the information required by the LM-1, LM-3, and LM-4 reports, including a copy of the chapter by-laws and constitution. In addition, each chapter and its officers are under a duty, for just cause, to permit any member to examine any book or record necessary to verify the reports. If you have any questions concerning this or any other LM-3 or LM-4 requirement, please contact your National Field Representative.

5. Enforcement

OLMS is authorized to conduct investigations to ensure compliance with the reporting requirements of the LMRDA and the CSRA. The Secretary may file civil actions in the appropriate federal district court to restrain violations and bring about compliance with the LMRDA. Enforcement of the CSRA's reporting requirements is accomplished through administrative action which involves the filing of a complaint by the OLMS Director, a hearing before a Department of Labor administrative law judge, the issuance of a report and recommendation by the judge, and a decision and order by the Assistant Secretary.

An officer or other representative of a union is subject to appropriate enforcement action by the Assistant Secretary of Labor on the basis of:

a). failing to file a report and other documents required to be filed with it; and/or

b). filing a false report.

Chapter officers who represent government employees are also subject to the criminal penalties set forth in 18 U.S.C. 1001 for filing a false report.

6. Additional Information

If you would like to obtain forms, information, assistance, or publications concerning the LMRDA or the standards-of-conduct provisions of the CSRA, you may write, call or visit www.dol.gov or one of the OLMS area offices found at the following locations:

I. ATLANTIC REGION

U.S. Department of Labor, OLMS
Eric Feldman, Regional Director

Suite 760 West – The Curtis Center
170 S. Independence Mall West
Philadelphia, PA 19106-3310
(215) 861-4818

Boston District Office
U.S. Department of Labor, OLMS
Mark Letizi, District Director
JFK Federal Building
E-365
Boston, MA 02203
(617) 624-6690

(Covering Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island and Vermont)

Buffalo District Office
U.S. Department of Labor, OLMS
Joseph Wasik, District Director
111 W. Huron Street, Room 1310
Buffalo, NY 14202
(716) 551-4976

(Covering 49 northern and western N.Y. counties)

New York District Office
U.S. Department of Labor, OLMS
Ralph Gerchak, District Director
201 Varick Street, Room 878
New York, NY 10014
(646) 264-3190

(Covering New Jersey and 13 southeastern N.Y. counties)

Philadelphia District Office
U.S. Department of Labor, OLMS
Peter Papinchak, District Director
Suite 760 West – The Curtis Center
170 S. Independence Mall West
Philadelphia, PA 19106-3310
(215) 861-4818

(Covering Delaware and 42 eastern PA counties)

II. OHIO-POTOMAC REGION

U.S. Department of Labor, OLMS
John Pegula, Regional Director
1000 Liberty Avenue, Room 801
Pittsburgh, PA 15222
(412) 395-6925

Cincinnati District Office
U.S. Department of Labor, OLMS
Daniel Walsh, District Director
36 East Seventh Street, Room 2550
Cincinnati, OH 45202
(513) 684-6840

(Covering 60 southern Indiana counties, Kentucky and 23 southern Ohio counties)

Cleveland District Office
U.S. Department of Labor, OLMS
James Gearhart, District Director
1240 East 9th Street, Room 831
Cleveland, H 44199-2053
(216) 357-5455

(Covering 65 northern Ohio counties)

Pittsburgh District Office
U.S. Department of Labor, OLMS
Thomas Thornblade, District Director
1000 Liberty Avenue, Room 801
Pittsburgh, PA 15222
(412) 395-6925

(Covering West Virginia and 25 western PA counties)

Washington District Office
U.S. Department of Labor, OLMS
Michael Cahir, District Director
Suite 120
800 North Capitol Street, N.W.
Washington, D.C. 20001
(202) 513-7300

(Covering the District of Columbia, Maryland, Virginia and Foreign Countries)

III. GREAT LAKES REGION

U.S. Department of Labor, OLMS
Ronald Lehman, Regional Director
230 South Dearborn Street, Room 774
Chicago, IL 60604
(312) 596-7161

Chicago District Office
U.S. Department of Labor, OLMS
John Peterson, District Director
230 South Dearborn Street, Room 774
Chicago, IL 60604
(312) 596-7160

(Covering 61 northern Illinois counties and 32 northern Indiana counties)

Detroit District Office

U.S. Department of Labor, OLMS
Patrick Herbert, District Director
211 West Fort Street, Room 1313
Detroit, MI 48226
(313) 226-6200

(Covering Michigan)

Kansas City Resident Office
U.S. Department of Labor, OLMS
Dennis Eckert, District Director
1100 Main Street, Room 950
Kansas City, MO 64105-5143
(816) 502-0290

(Covering Kansas, 35 western Missouri counties and Nebraska)

Milwaukee District Office
U.S. Department of Labor, OLMS
Larry Wauck, District Director
517 East Wisconsin Avenue, Room 737
Milwaukee, WI 53202-4504
(414) 297-1501

(Covering 53 eastern and southern Wisconsin counties)

Minneapolis Resident Office

U.S. Department of Labor, OLMS
Larry Wauck, District Director
900 Second Avenue South, Suite 450
Minneapolis, MN 55402-3386
(612) 370-3111

(Covering Minnesota, North Dakota, South Dakota and 19 northwestern Wisconsin counties)

St. Louis District Office
U.S. Department of Labor, OLMS
Dennis Eckert, District Director
1222 Spruce Street, Room 9, 109E
St. Louis, MO 63103

(Covering 41 southern Illinois counties, Iowa and 80 eastern Missouri counties)

IV. GULF COAST REGION

U.S. Department of Labor, OLMS
Carol Carter, Regional Director
61 Forsyth Street, S.W., Suite 8B85
Atlanta, GA 30303
(404) 562-2086

Atlanta District Office
U.S. Department of Labor, OLMS
Jeffrey Dearden, District Director
61 Forsyth Street, N.W., Suite 8B85
Atlanta, GA 30303
(404) 562-2083

(Covering 11 northeastern Florida counties, Georgia and South Carolina)

Dallas District Office
U.S. Department of Labor, OLMS
Debra Hall, District Director
525 Griffin Street, Room 300
Dallas, TX 75202
(972) 850-2500

(Covering Arkansas, Oklahoma and 174 northern Texas counties)

Miami Resident Office

U.S. Department of Labor, OLMS
Jeffrey Dearden, District Director
300 NE Third Avenue, Room 120
Ft. Lauderdale, FL 33301
(954) 356-6850

(Covering all of Florida except for 11 northeastern Florida counties)

Nashville District Office
U.S. Department of Labor, OLMS
Kermit Perkins, District Director
233 Cumberland Bend Drive, Room 110
Nashville, TN 37228
(615) 736-5906

(Covering all but 2 southwestern Alabama counties, North Carolina and Tennessee)

New Orleans District Office
U.S. Department of Labor, OLMS
Gerard Donegan, District Director
701 Loyola Avenue, Room 13009
New Orleans, LA 70113
(504) 589-6174

(Covering 2 southwestern Alabama counties, Louisiana, Mississippi and 80 southern Texas counties)

Puerto Rico Resident Office
U.S. Department of Labor, OLMS
San Patricio Office Center
Suite 404
7 Tabanuco Street
Guaynabo, PR 00968
(787) 277-1547 Fax number: (787) 277-1548

(Covering Puerto Rico and U.S. Virgin Islands)

V. PACIFIC REGION

U.S. Department of Labor, OLMS
C. Russell Rock, Regional Director

71 Stevenson Street, Room 440
San Francisco, CA 94105
(415) 848-6567

Denver District Office
U.S. Department of Labor, OLMS
Douglas Griffin, District Director
1999 Broadway, Suite 2435
P.O. Box 46550
Denver, CO 80201-6550
(720) 264-3231

(Covering Colorado, Montana, New Mexico, Utah and Wyoming)

Honolulu Resident Office
U.S. Department of Labor, OLMS
L. Antoinette Dempsey, District Director
300 Ala Moana Blvd., Room 5-121
Honolulu, HI 96850
(808) 541-2705

(Covering American Samoa, Guam, Hawaii and Wake Island)

Los Angeles District Office
U.S. Department of Labor, OLMS
Jeff Gitomer, District Director
911 Wilshire Blvd., Suite 910
Los Angeles, CA 90017
(213) 534-6405

(Covering Arizona and 10 southern California counties)

San Francisco District Office
U.S. Department of Labor, OLMS
L. Antoinette Dempsey, District Director
71 Stevenson Street, Room 440
San Francisco, CA 94105
(415) 848-6567

(Covering 48 northern California counties and Nevada)

Seattle District Office
U.S. Department of Labor, OLMS
Michael Duvall, District Director
1111 3rd Avenue, Room 605

Seattle, WA 98101
(206) 398-8099

(Covering Alaska, Idaho, Oregon and Washington)

II. Internal Revenue Service Forms

A. Form SS-4

All NTEU chapters must obtain an Employer Identification Number (EIN) by filing a completed Form SS-4, available at your local IRS office and/or from the website www.irs.gov.

After completing and submitting the Form SS-4 to the IRS, the chapter should send a letter to the NTEU Administrative Controller, requesting that the chapter be included on NTEU's group exemption roster maintained by the NTEU National Office and include a copy of the notice from IRS regarding your (EIN). The benefit to be derived from inclusion on the group exemption roster is the elimination of the chapter's need to file for separate tax-exempt status. NTEU's group exemption number is 0878.

B. Forms 990

Annually, chapters with annual gross receipts exceeding $25,000 must file an IRS Form 990, available at any local IRS office and from the website www.irs.gov, or if the chapter filed previously, the IRS will send the chapter a blank 990. However, if you are mailed a Form 990 by the IRS and are under the $25,000 gross receipts limit, then simply complete Part I to indicate that your gross receipts are under the $25,000 filing minimum, sign the return, and return it to the appropriate Service Center. Nothing else on the form must be completed and they will not send a form to your chapter in future years. If circumstances change, and your gross receipts are in excess of $25,000, but less than $100,000, Form 990 EZ should be completed in full and filed. The filing deadline is the 15th day of the fifth month after the end of the chapter's accounting period.

Chapters with annual gross receipts that do not exceed $25,000 are not required to file the IRS Form 990. Form 990 is used by tax-exempt organizations to provide the IRS with the information required by Section 6033(a)(1). NTEU is income tax exempt under Section 501(c)(5).

III. Forms Submitted To The National Office

A. Certification of Chapter Audit Form

Article IV, Section 7 of the NTEU National Constitution provides;

(a) Each Chapter shall conduct an annual audit of its books and records to be completed no later than six (6) months following the close of the Chapter's reporting year.

(1) The audit shall, at minimum, include a reconciliation of income to the Chapter by examining original Chapter bank statements, NTEU Headquarters disbursements to the Chapter, and Chapter disbursements as expenses.

(2) The audit shall be conducted by someone other than a current elected Chapter officer or steward and the auditor(s) will be selected by the Chapter executive board.

(3) The person(s) conducting the annual Chapter audit shall send to the NTEU Administrative Controller no later than six (6) months following the close of the Chapter's reporting year, a certification that the Chapter records have been audited, including, but not limited to:

- Petty cash
- Bank reconciliations
- Expense disbursements, invoices and receipts
- Canceled checks
- Listing of all payments to the Chapter by the NTEU National Office.

This provision was intended to provide additional internal controls in the administration of Chapters to ensure that Chapter finances are properly expended and documented. The auditor(s) can be a member of the Chapter who volunteers to reconcile income and disbursements. A one (1) page Certification of Chapter Audit form is included in the Appendix.

It is very important that this form be filed with the NTEU Administrative Controller within six (6) months of the close of the Chapter's fiscal year. If a Chapter fails to comply with this provision, the National President is empowered to order that an audit be completed by an outside accountant at the Chapter's expense.

B. <u>Form 1187: Request For Payroll Deduction For Labor Organization Dues</u>

1. Complete the form. Ensure that all requested information (especially the Social Security Number) is included and that the employee has signed the form.

2. Copies:

a). IMMEDIATELY SUBMIT THE ORIGINAL TO THE AGENCY OFFICE DESIGNATED IN YOUR CONTRACT. THIS IS EXTREMELY IMPORTANT TO ENSURE DUES ARE WITHHELD IN A TIMELY MANNER. WE RECOMMEND THAT YOU DOCUMENT WHEN THE FORM WAS SUBMITTED.

b). Immediately send the pink copy to the NTEU National Office.

c). Retain the blue copy in the chapter's files.

C. <u>NTEU Form for Paying Cash Membership Dues</u>

1. Complete the form. Ensure that all requested information (especially the Social Security Number) is included and that the employee has signed the form.

2. Copies:

a). Immediately send the original, along with the member's check, to the NTEU National Office. The amount of dues to be sent should include both the national and chapter dues. The National Office will then forward to the chapter its portion of the dues. When processing a cash payment application for a new member, the chapter should ensure that the member pays dues for six (6) months, as required in Part 1 Section 1 (B) (7) of the NTEU National By-laws.

b). Retain the yellow copy in the chapter's files.

c). Give the pink copy to the member as a receipt of the dues payment.

D. <u>Form 1188: Dues Revocation Form</u>

These forms can be obtained by any interested person from the employing agency.

Frequently, an employee contemplates filling out a form 1188 as an impulsive reaction to an allegedly inappropriate action, decision, or policy of the union or one of its representatives. Therefore, whenever an officer or steward learns that a member intends to submit a form 1188, he/she should notify the chapter president of the employee's apparent dissatisfaction, and try to resolve the underlying problem and to dissuade the member from submitting the form.

APPENDIX

1). LM-3 Form

2). LM-4 Form

3). Certification of Chapter Audit Form

U.S. Department of Labor
Employment Standards Administration
Office of Labor-Management Standards
Washington, DC 20210

FORM LM-3 LABOR ORGANIZATION ANNUAL REPORT

FOR USE BY LABOR ORGANIZATIONS WITH LESS THAN $200,000 IN TOTAL ANNUAL RECEIPTS

Form Approved
Office of Management and Budget
No. 1215-0188
Expires: 07-31-2004

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

2. PERIOD COVERED

	MO	DAY	YEAR
From			
Through			

3. (a) AMENDED — If this is an amended report correcting a previously filed report, check here ☐

(b) TERMINAL — If your organization ceased to exist and this is its terminal report, see Section XII of the instructions and check here ☐

(c) SUBSIDIARY — If this is a report for a subsidiary organization of your union as defined in Section X of the instructions, check here ☐

4. AFFILIATION OR ORGANIZATION NAME

5. DESIGNATION (*Local, Lodge, etc.*)

6. DESIGNATION NUMBER

7. UNIT NAME (*if any*)

9. Are your organization's records kept at its mailing address? Yes ☐ No ☐
(*If "No," provide address in Item 56.*)

8. MAILING ADDRESS

First Name

Last Name

P.O. Box-Building and Room Number (*if any*)

Number and Street

City

State

ZIP Code + 4 —

56. ADDITIONAL INFORMATION

Item Number

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

57. SIGNED: **Run Error Summary to Clear Report for Signature** PRESIDENT (*If other title, see instructions.*)

Date Telephone Number

58. SIGNED: **Run Error Summary to Clear Report for Signature** TREASURER (*If other title, see instructions.*)

Date Telephone Number

FILE NUMBER: ☐

During the Reporting Period Did Your Organization:

	Yes	No
10. Have a "subsidiary organization" as defined in Section X of the instructions?	☐	☐
11. Create or participate in the administration of a trust or other fund or organization, as defined in the instructions, which provides benefits for members or their beneficiaries?	☐	☐
12. Have a political action committee (PAC) fund?	☐	☐
13. Acquire or dispose of any goods or property in any manner other than by purchase or sale?	☐	☐
14. Have an audit or review of its books and records by an outside accountant or by a parent body auditor/representative?	☐	☐
15. Discover any loss or shortage of funds or other property? *(Answer "Yes" even if there has been repayment or recovery.)*	☐	☐
16. Have any officer who was paid $10,000 or more by your organization and also received $10,000 or more as an officer or employee of another labor organization or of an employee benefit plan?	☐	☐
17. Pay any employee salary, allowances, and other expenses which, together with any payments from affiliates, totaled more than $10,000?	☐	☐
18. Have loans totaling more than $250 to any officer, employee, or member, or make any loans to a business enterprise?	☐	☐

(If the answer to any of the above questions is "Yes," provide details in Item 56 as explained in the instructions for each item.)

19. How many members did your organization have at the end of the reporting period? ☐

20. What is the maximum amount recoverable under your organization's fidelity bond for a loss caused by any officer or employee of your organization? **$** ☐

21. During the reporting period, did your organization have any changes in its constitution and bylaws (other than rates of dues and fees) or in practices/procedures listed in the instructions? Yes ☐ No ☐
(If the constitution and bylaws or practices/ procedures have changed, see the instructions.)

22. What is the date of your organization's next regular election of officers? MO ☐ YEAR ☐

23. What are your organization's rates of dues and fees?
(Enter a minimum and maximum if more than one rate applies for any line.)

	Rates of Dues and Fees
(a) Regular Dues/Fees	$ ______ per ______ *(Month, Year, etc.)*
(b) Initiation Fees	$ ______
(c) Transfer Fees	$ ______
(d) Work Permits	$ ______ per ______ *(Month, Year, etc.)*

24. ALL OFFICERS AND DISBURSEMENTS TO OFFICERS

Enter Amounts in Dollars Only - Do Not Enter Cents FILE NUMBER:

	(A) Name *(List all persons who held office during the reporting period even if they received no salary or other disbursements. Use all capital letters.)* (B) Title *(Enter title of officer, such as PRESIDENT or TREASURER.)*	Status (C)*	Gross Salary (before taxes and other deductions) (D)	Allowances and Other Disbursements (E)	Total (F)
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8. Totals from additional pages *(if any)*					
9. Totals of Lines 1 through 8					
				10. Less Deductions	0
The Total from Line 11 in .... Item 45				11. Net Disbursements	0

* Code for Status (C): past officer - P; continuing officer - C; new officer during the reporting period - N. *(If any officer was not elected at a regular election in accordance with your organization's constitution and bylaws, explain in Item 56.)*

Enter Amounts in Dollars Only - Do Not Enter Cents

FILE NUMBER:

STATEMENT A — ASSETS AND LIABILITIES

ASSETS Item	Start of Reporting Period (A)	End of Reporting Period (B)	LIABILITIES Item	Start of Reporting Period (C)	End of Reporting Period (D)
25. Cash	0	0	32. Accounts Payable	0	0
26. Loans Receivable	0	0	33. Loans Payable	0	0
27. U.S. Treasury Securities	0	0	34. Mortgages Payable	0	0
28. Investments	0	0	35. Other Liabilities	0	0
29. Fixed Assets	0	0	36. TOTAL LIABILITIES	0	0
30. Other Assets	0	0			
31. TOTAL ASSETS	0	0	37. NET ASSETS *(Item 31 less Item 36)*	0	0

STATEMENT B — RECEIPTS AND DISBURSEMENTS

CASH RECEIPTS Item	AMOUNT	CASH DISBURSEMENTS Item	AMOUNT
38. Dues	0	45. To Officers *(from Item 24)*	0
39. Per Capita Tax	0	46. To Employees *(less deductions)*	0
40. Fees, Fines, Assessments & Work Permits	0	47. Per Capita Tax	0
41. Interest & Dividends	0	48. Office & Administrative Expense	0
42. Sale of Investments & Fixed Assets	0	49. Professional Fees	0
43. Other Receipts	0	50. Benefits	0
44. TOTAL RECEIPTS	0	51. Contributions, Gifts & Grants	0
		52. Purchase of Investments & Fixed Assets	0
		53. Loans Made	0
		54. Other Disbursements	0
		55. TOTAL DISBURSEMENTS	0

If total receipts reported in Item 44 are $200,000 or more, your organization must file Form LM-2 instead of this form.

U.S. Department of Labor
Employment Standards Administration
Office of Labor-Management Standards
Washington, DC 20210

FORM LM-4 LABOR ORGANIZATION ANNUAL REPORT

FOR USE ONLY BY LABOR ORGANIZATIONS WITH LESS THAN $10,000 IN TOTAL ANNUAL RECEIPTS

Form Approved
Office of Management and Budget
No. 1215-0188
Expires: 07-31-2004

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

2. PERIOD COVERED

	MO	DAY	YEAR
From			
Through			

3. (a) AMENDED - If this is an amended report correcting a previously filed report, check here: ☐

(b) TERMINAL - If your organization ceased to exist and this is its terminal report, see Section X of the instructions and check here: ☐

4. AFFILIATION OR ORGANIZATION NAME

5. DESIGNATION (*Local, Lodge, etc.*)

6. DESIGNATION NUMBER

7. UNIT NAME (*if any*)

8. MAILING ADDRESS

First Name

Last Name

P.O. Box - Building and Room Number (*if any*)

Number and Street

City

State

ZIP Code + 4 –

19. ADDITIONAL INFORMATION

Item Number

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

20. SIGNED: **Run Error Summary to Clear Report for Signature** PRESIDENT (*If other title, see instructions.*)

Date Telephone Number

21. SIGNED: **Run Error Summary to Clear Report for Signature** TREASURER (*If other title, see instructions.*)

Date Telephone Number

Enter Amounts in Dollars Only -- Do Not Enter Cents

FILE NUMBER ☐

Complete Items 9 through 18.

9. During the reporting period, did your organization have any changes in its constitution and bylaws (other than rates of dues and fees) or in practices/ procedures listed in the instructions? .... Yes ☐ No ☐
(If the constitution and bylaws, or practices/ procedures have changed, see the instructions.)

10. Did your organization change its rates of dues and fees during the reporting period? .... Yes ☐ No ☐
(If "Yes," report the new rates in Item 19.)

11. Did your organization discover any loss or shortage of funds or property during the reporting period? .... Yes ☐ No ☐
(If "Yes," provide details in Item 19. Answer "Yes" even if there has been repayment or recovery.)

12. Was your organization insured by a fidelity bond during the reporting period? .... Yes ☐ No ☐

If "Yes," enter the maximum amount recoverable under the bond for loss caused by any person. $ ☐

13. How many members did your organization have at the end of the reporting period? ☐

14. Enter the total value of your organization's assets at the end of the reporting period (cash, bank accounts, equipment, etc.). $ ☐

15. Enter the total liabilities (debts) of your organization at the end of the reporting period (unpaid bills, loans owed, etc.). $ ☐

16. Enter the total receipts of your organization during the reporting period (dues, fees, interest received, etc.). *(If $10,000 or more, your organization must file Form LM-2 or LM-3 instead of this form.)* $ ☐

17. Enter the total disbursements made by your organization during the reporting period (per capita tax, loans made, net payments to officers, payments for office supplies, etc.). $ ☐

18. Enter the total payments to officers and employees during the reporting period (gross salaries, lost time payments, allowances, expenses, etc.). $ ☐

Please be sure to:

- *Enter your union's 6-digit file number in Item 1.*
- *Report a time period of no more than one year in Item 2.*
- *Have your union's president and treasurer sign the Form LM-4 in Items 20 and 21.*
- ***FILE ON TIME.** Form LM-4 must be filed within 90 days after the end of your union's fiscal year.*

CERTIFICATION OF FYE __________ CHAPTER AUDIT

Chapter _________ Agency _____________ Location ______________________

I certify that an audit was completed of the books with records of NTEU Chapter _And the records noted with an (X) below were audited:

_______ petty cash

_______ bank reconciliations

_______ expense disbursements, invoices, and receipts

_______ cancelled checks

_______ listing of all payments to the chapter by NTEU National Office

Chapter expenses were audited for verification of proper documentation.

OTHER COMMENTS (if applicable; attach additional pages if necessary):

Signed: ________________________________ Date: _______________

Please print: Name ____

Address: ____

( ) I am not a current elected officer or steward of NTEU Chapter ________.

The audit must be completed no later than six months following the close of the Chapter's reporting year. Please forward this certification by the due date to:

NTEU Administrative Controller
1750 H Street, N.W.
Washington, D.C. 20006

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