



## Reporting to the Department of Labor and membership information

**U**nless your branch has no annual income or financial activity, you must annually file with the Office of Labor-Management Standards (OLMS) one of three types of reports, depending on the total annual receipts of the branch. The Labor-Management Reporting and Disclosure Act (LMRDA) requires unions to file the report within 90 days after the branch's (or state association's) fiscal year. Most branches have fiscal years ending Dec. 31, so most should be filing by March 30 each year. The filing requirements are:

- **Form LM-2**—Lengthy report filed electronically by branches with \$250,000 or more in annual receipts.
- **Form LM-3**—Four-page report filed by branches with total annual receipts of at least \$10,000 but less than \$250,000. It can be filed on paper or electronically.
- **Form LM-4**—Two-page report filed by branches with annual financial receipts of less than \$10,000.

All of the above require reporting information related to bonding, loss of funds, number of members, assets, liabilities, bylaws and payments to officers. More information can be found at [dol.gov](http://dol.gov). Click on “Compliance Assistance,” then “Unions and Union Members,” then “Financial Reporting and Fiscal Controls.”

Be reminded: Branch presidents and secretary-treasurers are responsible for ensuring that reports are filed timely and accurately. Willfully failing to file a report and/or keep required records can lead to criminal penalties.

**Reciprocal Agreement**—Union representatives must notify NALC's Membership Department if incoming members wish to cancel dues to another union they belong to. Simply note on the top of the blue copy of the Form 1187, “Transferring from APWU” (or NPMHU or NRLCA) or write a cover letter advising NALC Headquarters of the union the member is transferring from and attach it to the Form 1187. Refunds for double-dues taken while a member belonged to two unions are made only for the time period between when Headquarters was notified of the dual membership and when the dues to the other union are discontinued. For more information, please consult the “Reciprocal Agreement” booklet, available at [nalc.org](http://nalc.org) or from the NALC Supply Department.

**Per Capita Tax Call**—The six-month per capita tax call was mailed last month. The roster included with the mail-

ing alerts all branch secretaries about those members who are not set up for dues deductions through their annuity check or the USPS. Branch secretaries should review the list and keep in mind the following:

- **“Q” designation**—Member has retired but NALC Headquarters has not received a Form 1189. Headquarters is aware there is a backlog of retirements at OPM and thus assignment of CSA numbers has been slow. Please send the Form 1189 without the CSA number and the form will be held until you notify us of the number. However, members retiring under OWCP will not be able to have dues deducted from their monthly check; therefore, the branch will be responsible for collecting the dues and remitting to NALC's Membership Department. Those members will remain on the per capita tax roster.
- **“L” designation**—Life members who have belonged to NALC for 50 years and thus no longer pay dues. Do not collect dues from them. Branch secretaries should notify the Membership Department when a member reaches this status so the member can be taken off OPM dues withholding and a gold card and pin can be awarded. Also, please notify Membership when a member passes away—particularly life members, as we have no other way to obtain this information.
- **“W” designation**—These are mostly active members who signed a Form 1187 but for whom the USPS has not initiated dues withholding. Branch secretaries should investigate the matter and contact the Membership Department. Active members no longer working due to disability stay on the biweekly roster in a “NO DED” (no deduction for dues) until the USPS separates the member. The branch should notify Membership to put the member on the per capita tax roster.

**Just a few weeks ago, I had the privilege of being installed** for a third full term as national secretary-treasurer. Side by side with me were a number of long-serving and dedicated Executive Council members, as well as a few new members. I welcome the new members and the opportunity to work again with the returning members. I extend my very best wishes for a healthy and happy retirement to those who left the Council; I will miss them. It is an honor to once again serve the great membership of the NALC and I thank all of you for your support and trust in me. ☒