



If you think I'm nagging you...

If you think I'm nagging you, branch secretaries and treasurers, you're absolutely right. Whether it's filing reports with the Department of Labor and the Internal Revenue Service (IRS) or just relaying specific information to NALC Headquarters, certain tasks must be done, and in a timely matter—no ifs, ands or buts about it. So here are some reminders, designed to help you get it all done—and in a timely fashion.

Reporting to the Department of Labor—Any branch or state association that has a fiscal-year end of Dec. 31 should have filed its labor-management (LM) report by March 31. If you are not sure what an LM Form is, or which LM Form to file, please see my January column. The form is due within 90 days of the end of the organization's fiscal year.

Reporting to the Internal Revenue Service—Any branch or state association that has a fiscal year end of Dec. 31 should file its Form 990, 990-EZ or 990N with the IRS by May 15. The form is due by the 15th day of the fifth month after the end of the organization's fiscal year. In addition, the Internal Revenue Code requires branches with "unrelated business income" (UBI) of \$1,000 or more for the year to file Form 990-T, Exempt Organization Business Income Tax Return and pay any tax due. Generally, UBI is income from a business regularly carried on that is unrelated to the branch's tax-exempt purposes. More information is in my March column.

Branch mergers—Any branch proposing a merger should review Article 2, Section 3 of the *NALC Constitution*, which sets forth the requirements for affecting a merger of branches. Requests for mergers received at NALC Headquarters often are missing two requirements from both branches wishing to merge—a resolution and a statement of reason(s) for merging. To avoid having your request for a merger returned, please ensure that your branch includes all the necessary documentation. More information can be found under the "Secretary-Treasurer" tab on the NALC website, nalc.org.

Service awards—Article 2, Section 5 of the *Constitution* contains information on the years of service membership pins available. The branch secretary must notify my office that a member has completed the necessary years of service and pins will be sent to the branch. Should the branch be holding an award ceremony and thus require the pins by a certain date, please state so in your letter. Should the

branch be awarding a 50-year pin and gold card, please allow four to six weeks, as gold cards are a special order and must be engraved by an outside union vendor.

Bonding—Every branch and state association, except those with property and annual receipts of less than \$5,000, should be bonded. The Department of Labor has advised me that the lack of adequate bonding is the most frequently cited violation of the Labor-Management and Disclosure Act. Branch treasurers should ensure that others in the branch handling funds are adequately bonded. Trustees should ensure during the constitutionally required audits that an adequate bond is in place. Please see my March 2010 column for more information.

Electronic deposit—More than half of our branches are receiving electronic deposit of their dues reimbursements. I strongly encourage all branches not presently receiving their reimbursements in this way to contact the NALC Membership Department for information and the form. The change is easily made and the process is fast and safe. The branch secretary still will receive the biweekly roster that indicates the amount of the payment made to the branch's financial institution. State associations may also opt for electronic deposit.

Rosters—Branch secretaries are reminded to review the biweekly roster and ensure that all dues being deducted are correct. If a change needs to be made, please notify the Membership Department in writing. In addition, members called to active military duty may have their dues suspended upon written request by the branch secretary. When a suspended member returns to the craft, please notify Membership so that dues deductions may be resumed.

Per capita tax call—The six-month per capita tax call will be mailed next month. For more information, please see my January column.

Officer information list—Many branches installed officers in the past few months. If you have not already done so, please immediately update the Membership Department via letter or a "Branch Information Record" card, which is included quarterly with the branch roster. Do not wait for another card—if you do not have one, call the Membership Department at 202-393-4695 to request one.

And not another task, just a reminder: The 68th NALC Biennial Convention will be held July 23-27, 2012, in Minneapolis. ☒