

Important reminders for branch officers



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Whether it's filing reports with the Department of Labor and the IRS or just relaying information to NALC Headquarters, certain tasks must be done by branch officers. So, here are some reminders designed to help ensure you get it all done.

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. Additionally, any branch or state association that has a fiscal-year end of

March 31 should file its LM report by June 29. 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 IRS—Any branch or state association that has a fiscal year end of Dec. 31 should have filed its Form 990, 990-EZ or 990-N 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. As a reminder, the IRS now requires that all Form 990 filings must be made electronically using software approved by the IRS. 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 that is unrelated to the branch's tax-exempt purposes. More information on the above is in my March column.

Branch mergers—Any branch proposing to merge 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 are often missing two requirements from both branches wishing to merge: 1) a resolution and 2) a statement of reason(s) for merging. To avoid having a request for a merger returned, please ensure your branch includes all the necessary documentation. More information can be found on the secretary-treasurer's page on the NALC website at nalc.org, under the "Union Administration" tab.

Service awards—Article 2, Section 5 of the *NALC Constitution* contains information on the years of service membership pins available. The branch secretary must notify my office either through the new membership pin program in the Members Only portal or in writing that a member will complete the necessary years of service. 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 officer, agent, shop steward or other representative and employee of a branch or state association who handles funds or other property of the branch or state association must be bonded if the branch or state association has property and annual receipts exceeding \$5,000. Branch and state treasurers should ensure officers and others handling funds are adequately bonded. Trustees should ensure during the constitutionally required audits that an adequate bond is in place. Please see my April column for more information on audits. For more information on bonding requirements, please refer to the *NALC Branch Officer's Guide to Finance and Administration*, which has a separate chapter on bonding requirements (Chapter 4). The guide can be purchased from the NALC Supply Department and an electronic copy is available from the secretary-treasurer's page on the NALC website by clicking on the "Resources" link.

Per capita tax call—The six-month per capita tax call has been mailed out to branches. NALC bills branches semi-annually, in June and December, for the national and state per capita tax of their direct-paying members. For more information on the six-month per capita tax call, please refer to the *NALC Branch Officer's Guide to Finance and Administration*, which has a separate chapter on NALC dues (Chapter 2). Please see pages 2-12 and 2-13.

Officer information lists—Branches and state associations are reminded to provide the NALC Membership Department with any changes to officers that occur. If you have not already done so, please immediately update the Membership Department via letter or a "Branch Information Record" card, which was included with the six-month per capita tax call.