

November 8, 2023

To: District 10 Presidents, Recording Secretaries, Financial Secretaries, and Treasurers

Dear Brothers and Sisters:

A series of regional workshops have been scheduled by the USW International Auditors for the preparation and filing of **LM-3, LM-4, 990, 990-N, and 990-EZ forms**. If you are an LM-2 filer (annual receipts greater than \$250,000 and any Locals who were on strike in 2023), you will be notified at a later date for your seminar.

ALL Locals will be required to file their LM reports electronically. Due to changes in these forms, we strongly urge all Locals to send at least one representative (Financial Secretary) to one of these seminars. If your Local was cancelled/merged, it is still your responsibility to file these terminal reports. If you are the Financial Secretary of an amalgamated Local and you had units amalgamated into the parent Local, it is the responsibility of the parent Local to make sure all of the terminal reports have been filed.

The workshop schedule is as follows:

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| 1. <u>MONDAY, FEBRUARY 12, 2024</u>
USW International Headquarters
60 Boulevard of the Allies – 2 nd Floor
Pittsburgh, PA 15222 | 2. <u>TUESDAY, FEBRUARY 13, 2024</u>
USW International Headquarters
60 Boulevard of the Allies – 2 nd Floor
Pittsburgh, PA 15222 |
| 3. <u>WEDNESDAY, FEBRUARY 14, 2024</u>
Local Union Hall 1016
107 Broadway Avenue
Wheatland, PA 16121 | 4. <u>THURSDAY, FEBRUARY 22, 2024</u>
Local 15253 Union Hall
315-317 North Washington Street
Wilkes-Barre, PA 18705
<u>PARKING IN REAR</u> |
| 5. <u>FRIDAY, FEBRUARY 23, 2024</u>
Local 1688 Union Hall
200 Gibson Street
Steelton, PA 17113 | 6. <u>MONDAY, FEBRUARY 26, 2024</u>
Local 2599 Union Hall
53 East Lehigh Street
Bethlehem, PA 18018 |

Registration will be at 8:30 AM and the workshops will begin at 9:00 AM. Lunch will be provided. **THERE IS NO FEE FOR THIS SEMINAR.** Completed registration forms should be received at the Forest Hills office no later than Wednesday, January 31, 2024. Local Unions will be responsible for any lost time, travel, and/or expenses, and room reservations for overnight stays, if necessary.

(Over)

It is essential that a representative of your Local Union attend one of the workshops. Enclosed is a list of required materials that your representative will need to bring with them to the workshop. **These classes will be the only opportunity that the Auditors will be available to assist each Local in preparing the reports.**

In solidarity,



Bernie Hall
District Director

Enclosures

cc: Alvin Herdt, Director of Local Union Services
Ross McClellan, Assistant to the Director
Staff Representatives
Administrative Assistants

LIST OF REQUIRED MATERIALS TO BRING TO LM REVIEW

1. FINANCIAL SECRETARY'S CASHBOOK – HARD COPIES
2. TREASURER'S CASHBOOK
3. ALL BANK STATEMENTS FOR THE YEAR 2023 – ALL ACCOUNTS
4. ALL INTEREST STATEMENTS CHECKING, CD'S MONEY MARKETS (IF APPLICABLE)
5. IF LOCAL UNION MAINTAINS SEPARATE BANK ACCOUNTS FROM THEIR REGULAR CHECKING ACCOUNT, THESE MUST ALSO BE AVAILABLE
6. W-2'S AND W-3 FOR THE YEAR 2023
7. FORMS 431 (INDIVIDUAL EARNINGS RECORDS, YELLOW SHEETS) FOR THE YEAR 2023
8. TAX RECORDS (IRS FORM 941/944, STATE TAX, STATE UNEMPLOYMENT TAX)
9. FORM AR251 (ANNUAL REPORT) FOR THE YEAR 2023 – HARD COPY
MUST BE COMPLETED AND BALANCED PRIOR TO LM REVIEW SESSION
10. ITEM 24 ON THE LM-3, "ALL OFFICERS AND DISBURSEMENTS TO OFFICERS"
MUST BE COMPLETED PRIOR TO THE LM REVIEW SESSION
11. COPY OF PREVIOUS YEAR'S LM FORM
12. THE PIN NUMBER ISSUED BY THE DEPARTMENT OF LABOR FOR FILING ELECTRONICALLY – IF OBTAINED BY LOCAL PRIOR TO REVIEW
13. USER ID'S AND PASSWORDS FOR PRESIDENT AND TREASURER FOR ATTACHING ELECTRONIC SIGNATURES TO LM FORM – IF OBTAINED PRIOR TO REVIEW

REGISTRATION FORM

LM-3 & LM-4 Seminar

Local Union # _____

Local Union Contact Person's Name _____

Telephone # _____ Email _____

Please check which workshop your members will be attending and print their name(s):

All Workshops Begin at 9:00 AM

☐ **Monday, February 12, 2024 – USW International Headquarters (Pittsburgh, PA)**

☐ **Tuesday, February 13, 2024 – USW International Headquarters (Pittsburgh, PA)**

☐ **Wednesday, February 14, 2024 – Local 1016's Hall (Wheatland, PA)**

☐ **Thursday, February 22, 2024 – Local 15253's Union Hall (Wilkes-Barre, PA)**

☐ **Friday, February 23, 2024 – Local 1688's Union Hall (Steelton, PA)**

☐ **Monday, February 26, 2024 – Local 2599's Union Hall (Bethlehem, PA)**

Member's Name	Title

Mail to: United Steelworkers District 10
LM Seminar
1001 Ardmore Blvd., Suite 200
Pittsburgh, PA 15221

Or Email to: twagner@usw.org

Registration forms should be returned to the District 10 office by Wednesday, January 31, 2024, so that arrangements can be made for seating and lunches.