

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