

**CSEA LOCAL 1000  
AFSCME / AFL-CIO  
153 WASHINGTON AVENUE, ALBANY, NEW YORK 12210**

**M E M O R A N D U M**

**TO: REGION and PRIVATE SECTOR LOCAL PRESIDENTS**  
**FROM: NICOLE MEEKS, STATEWIDE TREASURER**  
**DATE: NOVEMBER 2021**  
**RE: ANNUAL REQUIRED REPORTING**

**ANNUAL U.S. DEPT OF LABOR FILING**

As a union President, it is your responsibility to ensure all officers perform their respective duties and comply with all provisions of the mandated CSEA Region, Local and Unit Constitutions. **A fundamental requirement of every Region, Local and Unit is to file reports annually with the US Department of Labor (USDOL).**

This memo is to advise you that CSEA recently mailed your Treasurer General and Specific Instructions for filing USDOL Forms LM-3 and LM-4. These instructions provide detailed information on the USDOL filing requirements that must be followed by all Regions, and all Private Sector Locals.

**NOTE THAT THE LM-3 AND LM-4 MUST BE FILED ELECTRONICALLY.**

The USDOL Electronic Filing System (EFS) requires the Treasurer, or preparer, to obtain a "UNION PIN" for the Region or Local, and both the Treasurer and President must create a USER ID and Password order to access and sign the form.

The USDOL has created the following tutorials to assist officers unfamiliar with the electronic filing process. These tutorials can be downloaded from [cseany.org](http://cseany.org) under Officer Resources:

**ANNUAL REPORTS USDOL EFS System Access Instructions:**

- **Part 1: Registering with the EFS**
- **Part 2: Obtaining a PIN for the Union**

**ANNUAL REPORTS USDOL EFS Guide to Preparing the LM-3  
(for incomes \$10,000 or greater)**

**ANNUAL REPORTS USDOL EFS Guide to Preparing the LM-4  
(for incomes less than \$10,000)**

**ANNUAL U.S. DEPT OF LABOR FILING  
NOVEMBER 2021**

**As President, it is also your responsibility to ensure the 2020-21 USDOL filing is completed properly and on time. Data from the CSEA 2020-21 Annual Financial Report must be entered into the LM form; therefore, you must ensure that the AFR has been completed prior to filing with the USDOL.**

Form LM-3 or LM-4 must be filed with the USDOL **within 90 Days** after the end of the organization's fiscal year. CSEA's fiscal year ends on September 30<sup>th</sup>; therefore, the form must be filed **ON OR BEFORE DECEMBER 29<sup>th</sup>, 2021.**

**Please contact my office if you need assistance or guidance to ensure the USDOL form is filed accurately and on time.** The consequences of filing incomplete and/or late forms with the USDOL could be significant; therefore, we encourage you to reach out to the CSEA Statewide Treasurer's office whenever necessary.

Be aware that CSEA releases the Final Rebate only **AFTER** copies of all the annual required forms and reports are **ACCEPTED** by CSEA. These copies include:

- **CSEA 2021-22 BUDGET**
- **CSEA 2020-21 FINANCIAL REPORT**
- **CSEA 2020-21 AUDIT REPORT**
- **IRS 2020 FORM 990 or 990-EZ as it has (or will be) filed with the IRS or confirmation of filing an accepted IRS 990-N e-Postcard**
- **USDOL 2020-21 FORM LM-3 or LM-4 as it was filed with the US DOL**

Regions and Locals must ensure copies of all completed reports and forms are submitted to the CSEA Statewide Treasurer **by January 1<sup>st</sup>.**

If you have any questions regarding this information, please contact my office at (518) 257-1256 or CSEA Internal Operations at (518) 257-1333. Thank you in advance for your efforts in ensuring your Region or Local successfully completes the annual reporting requirements.

WW/cb  
Enclosures

cc: M. E. Sullivan, CSEA President  
D. Berkley, CSEA Executive Vice President  
R. Bebo, CSEA Secretary  
P. Diana, Director of Internal Operations  
W. Kearney, Director of Finance  
Internal Operations Department

M E M O R A N D U M

TO: REGION AND LOCAL TREASURERS – PRIVATE SECTOR  
FROM: NICOLE MEEKS, STATEWIDE TREASURER  
DATE: NOVEMBER 2021  
SUBJ: General Instructions for U.S. Department of Labor Forms LM-3 or LM-4

The U.S. Department of Labor Office of Labor-Management Standards (USDOL – OLMS) administers and enforces most provisions of the Labor-Management Reporting and Disclosure Act (LMRDA). The LMRDA was enacted to ensure basic standards of democracy and fiscal responsibility in private sector labor organizations. The LMRDA requires a labor organization representing employees who work in private industry to annually file a Financial Report (Form LM-3, or LM-4) with the OLMS. All reports filed with OLMS are public information and are available from the USDOL – OLMS.

**WHO MUST FILE**

Every CSEA Region and Local that has members employed in the private sector is subject to the LMRDA and must file a Form LM-3 or LM-4 with the USDOL – OLMS each year.

**WHAT TO FILE**

The type of form to file depends on the **total annual receipts (total revenues)**, defined by the U.S. Department of Labor as all financial receipts of the labor organization during its fiscal year, regardless of the source, including receipts of any subsidiaries and any special funds.

For the CSEA fiscal year ended 9/30/2021:

Form	Total Annual Receipts	Filing Method
LM-2	\$250,000 or more	Electronic
LM-3	Less than \$250,000	Electronic*
LM-4	Less than \$10,000	Electronic*

**\*NOTE: For the 2020-21 Fiscal Year (Oct 1, 2020 – Sep 30, 2021), forms LM-3 and LM-4 must be submitted electronically via the Department of Labor’s Electronic Forms System (EFS).**

***Two processes are required to access the LM-3 or LM-4 electronically.***

1. The President and Treasurer of the Region or Local, and any preparer, must register with EFS and create a User ID and Password.
2. A Region or Local representative must register to obtain a unique PIN for the union.

**The USDOL has created tutorials describing these process.  
They can be downloaded from [cseany.org](http://cseany.org) under Officer Resources:**

**ANNUAL REPORTS USDOL EFS SYSTEM ACCESS INSTRUCTIONS**

**ANNUAL REPORTS USDOL EFS GUIDE TO PREPARING THE LM-3**

**ANNUAL REPORTS USDOL EFS GUIDE TO PREPARING THE LM-4**

### **ELECTRONIC FILING PROCESS**

1. **President and Treasurer Register as Users with the EFS.**  
*See EFS Instructions, Part 1, Registering with the EFS*
2. **Treasurer obtains a UNION PIN for the Region or Local.**  
*See EFS Instructions, Part 2, Obtaining a PIN for the Union*
3. **Treasurer uses User ID and UNION PIN to file and save the LM-2, LM-3 or LM-4 report.**  
*See EFS Instructions, Guide to Preparing the LM-3 or LM-4 and CSEA Specific Instructions for preparing the LM-3 or LM-4.*
4. **Treasurer and President use their User IDs and UNION PIN to electronically SIGN and SUBMIT their report.**

### **WHEN TO FILE**

The Form LM-3 or LM-4 must be filed with the USDOL – OLMS **within 90 days** after the end of the organization's fiscal year. For CSEA Regions and Locals the fiscal year ends on September 30<sup>th</sup>, therefore, the form **MUST BE FILED ON OR BEFORE DECEMBER 29<sup>th</sup>.**

## **PENALTIES**

The law does not authorize the U.S. Department of Labor to grant an extension of time for filing reports **FOR ANY REASON**. The President and Treasurer of the Region or Local are required to sign the LM Form and are responsible for its accuracy and timely filing.

Under the LMRDA, officers are subject to criminal prosecution, fines or civil penalties for violations of the filing requirements such as failure to file a complete and accurate report. Willful failure to file a required report, or filing a false report, could result in the USDOL – OLMS initiating penalties against the officers and the organization.

## **WHERE TO FILE**

### **Forms LM-3 & LM-4:**

**ONLINE** using the OLMS Electronic Filing System (EFS).

*Enter the following into your Search Engine and follow the instructions we have provided to create a User ID, Union PIN and to file your LM report.:*

**[www.olms.dol.gov](http://www.olms.dol.gov)**

## **IMPORTANT INFORMATION**

### **When filing an ELECTRONIC Form LM-3, or LM-4 ALWAYS:**

1. For items requiring a number or dollar amount, **if nothing to report enter a single zero**.
2. **Fundraising revenues may change the filing requirement of the Region or Local**. The USDOL requires the total gross revenues generated by the organization, including all fundraising revenues, to be reported as total annual receipts. You cannot deduct fundraising expenses from the fundraising revenue and report just the net raised; **you MUST report the total of all funds raised before any expenses are deducted**. If fundraising events increase the total annual receipts to \$10,000 or more, an LM-3 must be filed. If total annual receipts increase to \$250,000 or more, an LM-2 must be filed electronically instead.
3. Make at least **TWO copies** of a completed and signed LM Form and confirmation of filing. Submit one copy to **CSEA** along with the CSEA Annual Financial and Audit Reports; the second copy must be kept in the Region or Local files.
4. We recommend you **prepare CSEA's Annual Financial Report before completing the Form LM-3 or LM-4**. Some items on the LM Form may require you to combine several lines from your CSEA Annual Financial Report. You should indicate on the CSEA Annual Financial Report which lines were combined to make up an amount reported on the LM Form.
5. **Seek assistance** – If you do not know your Region or Local's File Number or have questions regarding the completion and/or filing of an LM-3 or LM-4, the CSEA Internal Audit Department staff can be reached at 518-257-1333. Be aware that CSEA staff cannot routinely complete LM Forms for our subordinates.

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**M E M O R A N D U M**

**TO: REGION AND LOCAL TREASURERS – PRIVATE SECTOR**

**FROM: NICOLE MEEKS, STATEWIDE TREASURER**

**DATE: NOVEMBER 2021**

**SUBJ: CSEA SPECIFIC INSTRUCTIONS FOR PREPARING THE USDOL FORM LM-4**

Our records suggest that you are most likely required to file Form LM-4 with the USDOL – OLMS. Instructions for this form are included in this mailing. If you determine that you should file a Form LM-3 instead, please visit CSEA’s website at [www.cseany.org](http://www.cseany.org):

From the **MEMBERS** dropdown list, select **RESOURCES ► OFFICER RESOURCES**, and search for “ANNUAL REPORTS USDOL” using  ▼

You can also visit the USDOL Forms and Instructions website at [www.olms.dol.gov](http://www.olms.dol.gov) for instructions, or contact the CSEA Internal Audit Department at 518-257-1333.

The Form LM-4 is filed **if the total annual receipts are LESS THAN \$10,000**. Total annual receipts include all financial receipts of the labor organization during its fiscal year, regardless of the source, including receipts of any subsidiaries and any special funds. This is usually the TOTAL INCOME reported on the CSEA Annual Financial Report.

If you believe the Region or Local should answer a question differently than indicated, review the *OLMS Instructions for Form LM-4* to ensure compliance with the LMRDA (found on the USDOL – OLMS Forms and Instructions website).

**Please refer to the CSEA “General Instructions for U.S. Department of Labor Forms LM-3 or LM-4” for additional information to complete and file the Form LM-4 before proceeding with these Item-by-Item instructions.**

**Note: Form LM-4 must be submitted electronically.**

The USDOL Electronic Filing System (EFS) requires the Treasurer, or preparer, to obtain a “UNION PIN” for the Region or Local, and both the Treasurer and President must create a USER ID and Password order to access and sign the form.

**USDOL Tutorials are available at [cseany.org](http://cseany.org) under Officer Resources:  
ANNUAL REPORTS USDOL EFS SYSTEM ACCESS INSTRUCTIONS  
ANNUAL REPORTS USDOL EFS GUIDE TO PREPARING THE LM-4**

**LM-4 Line by Line Instructions – LM 4 Page 1**

1. FILE NUMBER – Your **six-digit File Number** will be pre-filled.
  
2. PERIOD COVERED – Be sure the correct **fiscal year** has been pre-filled.

	MO	DAY	YEAR
From	1	0	0
	0	1	2
Through	0	9	3
	0	3	0
	2	0	2
	2	0	1

3. (a) AMENDED – If this is an amended report correcting a previously filed report, check here:   
 Most will **leave unmarked**; mark only if a Form LM-4 for the period indicated in Item 2 has already been filed with OLMS (see the *OLMS Instructions for Form LM-4*).
  
- (b) TERMINAL – If your organization ceased to exist and this is its terminal report, see Section X of the instructions and check here:   
 Most will **leave unmarked**; mark only if the Local has dissolved and is filing the last Form LM-4 with OLMS (see the *OLMS Instructions for Form LM-4*).
  
4. AFFILIATION OR ORGANIZATION NAME – Ensure “**State County & Muni Emps AFL-CIO**” has been pre-filled in the space provided; this is the name the U.S. Department of Labor uses to identify all CSEA subordinates.
  
5. DESIGNATION – “LOCAL UNION” or “REGION” should be pre-filled.
  
6. DESIGNATION NUMBER – The LOCAL or REGION number should be pre-filled.
  
7. UNIT NAME – The **name** CSEA uses to identify your Region or Local should be pre-filled.
  
8. MAILING ADDRESS – The **Treasurer’s** name and mailing address (usually the Treasurer’s home or work address or the Region or Local’s office address) should be pre-filled. Update if necessary.
  
- 20. & 21.** President and Treasurer Signature box. This will be filled out once the LM-4 form is completed and validated. Be sure to provide the date and phone numbers.

**LM-4 Line by Line Instructions – LM 4 Page 2**

9. CHANGES IN CONSTITUTION AND BYLAWS OR PRACTICES/PROCEDURES – Mark **[No]** **unless** the Region or Local adopted or amended bylaws during the fiscal year or changed practices/procedures. **If [Yes] refer to the US DOL Form LM-4 Instructions for important information to properly comply with this Item.**
10. CHANGES IN RATES OF DUES AND FEES – Mark **[Yes]**. A pop-up will appear for additional information. Enter the following:  
**“Line#10: Our parent organization, CSEA, Inc., AFSCME Local 1000, AFL-CIO, sets our rate of dues and fees and reports them to OLMS on their LM Report.”**
11. LOSSES OR SHORTAGES – Mark **[No]** **unless** a loss or shortage of funds or other property was discovered during the fiscal year. If **[Yes]**, a pop-up will appear for additional information. Refer to the US DOL Form LM-4 Instructions for guidance.
12. FIDELITY BOND – Mark **[Yes]**. Enter  in the box. All subordinate officers are bonded at the expense of the Association.
13. NUMBER OF MEMBERS – CSEA mails a “June 1, 20YY Voting Strength / Delegate Registration Form” annually to the Local President and Local Secretary. Locals enter the June 1<sup>st</sup> count as shown on this annual Delegate Registration Form. Regions enter the June 1<sup>st</sup> count shown on the annual Region dues assessment document sent by the CSEA Statewide Treasurer each year.
14. ASSETS – For most, this is the **CLOSING BALANCE** reported on the CSEA Financial Report for fiscal year ended 9/30/2021. Enter the total value of all assets belonging to the Region or Local at the **end** of the reporting period.
15. LIABILITIES – Most will enter “0”; Regions and Locals usually report on a “cash basis” and therefore have no liabilities.
16. RECEIPTS – Enter the TOTAL INCOME reported on the Financial Report for the reporting period. Include any fundraising receipts before any expenses are deducted.



**STOP – IF ITEM 16 IS \$10,000 OR MORE YOU MUST FILE AN LM-3.**

17. DISBURSEMENTS – For most, this is the **TOTAL EXPENSES** reported on the Financial Report. Enter the total amount of all disbursements (expenses) made by the Region or Local during the reporting period.



18. PAYMENTS TO OFFICERS AND EMPLOYEES – Enter the **total amount of all payments made to officers and employees** during the fiscal year including any reimbursements or allowances. For most, this amount comes from the Financial Report and is the combined total of expenses included for any officers and employees under CSEA Delegates Convention, CSEA Workshops/Education, Honorariums, Officers' Expense and Salary & Benefits lines.

**ONCE PAGE 2 IS COMPLETED CLICK**

**You may Log Out and return later to sign the form, or return to Page 1 now and follow the instructions below to sign and submit the LM-4.**

## **LM-4 SIGN AND SUBMIT**

Note: Both the Treasurer and President must have established user accounts indicating he or she is an officer responsible for signing the form. Each must log into the EFS system with their account information to sign the form.

Click  to enable the signature blocks. The signature blocks will turn red.

### **TREASURER:**

21. The Treasurer will click on the RED  box. A pop-up will appear attesting that the individual is authorized to sign on behalf of the Region or Local. The Treasurer must re-enter his or her password and Click . The current date and phone number on file will automatically be filled-in.



**The Treasurer must LOG OUT to allow the President to sign the form.**

**PRESIDENT:**

The President must Log In to the EFS, and select  Continue to work on forms in progress

20. The President will click on the RED  box. A pop-up will appear attesting that the individual is authorized to sign on behalf of the Region or Local. The President must re-enter his or her password and Click . The date and phone number on record automatically fills-in.

 Once both officers have signed the form a PRINT reminder will pop up.

Click  and Select "OPEN" to open a PDF copy of the report.

 Save this copy of the report to your computer.

Click  and wait for a Confirmation Message.

 Print this confirmation and include with your submission to CSEA.

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## **THE SIGNED LM-4 MUST BE FILED WITH USDOL-OLMS BY DECEMBER 29, 2021.**

Regions and Locals are required to send a copy of the LM-4 filing and the Confirmation Message to the Statewide Treasurer's Office by January 1, 2022.



Complete Items 9 through 18.

9. During the reporting period, did your organization have any changes in its constitution and bylaws (other than rates of dues and fees) or in practices/procedures listed in the instructions? ..... Yes  No   
*(If the constitution and bylaws have changed, attach two new dated copies. If practices/procedures have changed, see the instructions.)*

10. Did your organization change its rates of dues and fees during the reporting period? ..... Yes  No   
*(If "Yes," report the new rates in Item 19 on page 1.)*

11. Did your organization discover any loss or shortage of funds or property during the reporting period? ..... Yes  No   
*(If "Yes," provide details in Item 19 on page 1. Answer "Yes" even if there has been repayment or recovery.)*

12. Was your organization insured by a fidelity bond during the reporting period? ..... Yes  No   
 If "Yes," enter the maximum amount recoverable under the bond for loss caused by any person. \$

13. How many members did your organization have at the end of the reporting period?

14. Enter the total value of your organization's assets at the end of the reporting period (cash, bank accounts, equipment, etc.) \$

15. Enter the total liabilities (debts) of your organization at the end of the reporting period (unpaid bills, loans owed, etc.) \$

16. Enter the total receipts of your organization during the reporting period (dues, fees, interest received, etc.). *(If \$10,000 or more, your organization must file Form LM-2 or LM-3 instead of this form.)* \$

17. Enter the total disbursements made by your organization during the reporting period (per capita tax, loans made, net payment to officers, payments for office supplies, etc.). \$

18. Enter the total payments to officers and employees during the reporting period (gross salaries, lost time payments, allowances, expenses, etc.). \$

Please be sure to:

- Enter your union's 6-digit file number in Item 1.
- Report a time period of no more than one year in Item 2.
- Have your union's president and treasurer sign the Form LM-4 in Items 20 and 21.
- **FILE ON TIME.** Form LM-4 must be filed within 90 days after the end of your union's fiscal year.

